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GOVERNOR**

**COMMONWEALTH OF KENTUCKY
PERSONNEL CABINET
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FRANKFORT, KY 40601
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**TIMOTHY LONGMEYER
SECRETARY**

**4TH QUARTER 2014
KEHP TRUST FUND
STATUS REPORT
(FOR THE PERIOD ENDING DECEMBER 31, 2014)**

In accordance with the provisions of KRS 18A.2254(3)(f), the attached document constitutes the 4th Quarter, 2014 report on the status of the Kentucky Employee's Health Plan (KEHP) Trust Fund. As directed by statute, this report will be provided to the Governor, the Interim Joint Committee on Appropriations and Revenue, the Kentucky Group Health Insurance Board, and the Advisory Committee of State Health Insurance Subscribers.

The report includes, as of December 31, 2014:

1. The current balance of the trust fund;
2. A detailed description of all income to the trust fund;
3. A detailed description of all receipts due to the trust fund;
4. The total amount of payments made for claims from the trust fund;
5. A detailed description of all payments made to the third party administrator (TPA);
6. Current enrollment data;
7. Any other information provided by the Secretary; and
8. Any other information requested by the Interim Joint Committee on Appropriations and Revenue.
9. Additional reports provided for 2nd and 4th quarter reports:
 - a. A projection of medical claims incurred but not yet reported that are considered liabilities to the trust fund
 - b. A statement of any other trust fund liabilities
 - c. A detailed calculation of premium rates including base claims, trend assumptions, administrative fees and any benefit and plan changes

- d. A detailed description of the current in-state and out-of-state networks provided under the plan;
- e. Specific data regarding the TPA's performance, including
 - i. Results or outcomes of disease management and wellness programs;
 - ii. Results of case management audits and educational and communication efforts;
 - iii. Comparison of actual measurable results to contract performance guarantees

1. Current Trust Fund Balance:

As of December 31, 2014, the balance of the self-insurance trust fund was \$327,285,873.61, which contains accounting for the 2006–2014 plan years, including reserves for Healthcare Reimbursement Accounts (HRA). Along with the detailed transactions, summary reports for each plan year, as well as a combined summary, have been provided.

2-5. Detailed Description of Trust Fund Transactions:

Detailed transactions of the trust fund are contained in **Attachment A**. Monthly detailed transaction reports have been provided to the Legislative Research Commission. A month by month summary of the Trust Fund accounting by premiums, interest income, drug rebates, claims and ASO fees is included as **Attachment B**.

6. Current Enrollment Data:

Included as **Attachment C** are charts that show the number of employees and the number of lives covered under the plan. The totals shown reflect the same information as provided in the previous report, updated to include the most recent quarter's data.

7. Additional Information Provided by the Secretary of the Personnel Cabinet:

- a. **Early Retiree Reinsurance Program (ERRP).** In an effort to slow the recent erosion in employer-based retiree health coverage, the Patient Protection and Affordable Care Act established a temporary program to reimburse employment-based plans for a portion of the costs they incur providing health coverage to early retirees, ages 55-64 (i.e. non-Medicare eligible).

Under Early Retiree Reinsurance Program ("ERRP"), as interpreted by regulations issued by the Department of Health and Human Services (HHS), a plan sponsor may be reimbursed for 80% of the qualifying retiree health benefit costs paid by its health plan. Qualifying costs attributable to an early retiree for a particular plan year are limited to those that exceed \$15,000 and do not exceed \$90,000. HHS originally set aside \$5 billion to pay these early retiree reimbursements.

Plan sponsors must use reimbursements under the program to lower their health benefit premiums or costs, to lower costs for plan participants, or any combination of the two. See 45 CFR § 149.200(a). The Commonwealth of Kentucky ERRP application stated:

Any funds received through reimbursement under the Early Retiree Reinsurance Program will be used (1) to offset increases in health benefit costs under KEHP for the Commonwealth of Kentucky, (2) to reduce premium contributions, copayments, deductibles, coinsurance, or other out-of-pocket costs for some or all participants in KEHP, or (3) both to offset increases in the Commonwealth's costs and to reduce participants' costs under KEHP...The Commonwealth expects that most or all of the funds it receives in 2010 or 2011 will be used to reduce future health care inflation trend costs for KEHP in 2012...By applying the funds in this manner, the Commonwealth anticipates that it will be able to maintain KEHP benefits for 2012 at a higher level, and/or to keep participant contributions and cost-sharing amounts

under KEHP for 2012 at a lower level, than these amounts would be if the Commonwealth received no reimbursements from the Early Retiree Reinsurance Program. To the extent that the reimbursement funds are applied to offset health care inflation trend costs, the funds will benefit all participants in KEHP.

Reimbursements may not be used as general revenue for the plan sponsor. See PPACA, Pub. L. No. 111-148, § 1102(c)(4) (2010); 45 CFR § 149.200(b). In order to ensure that reimbursements are not used as general revenue, sponsors who use reimbursements to lower their own health benefit premiums or costs must maintain their level of financial effort in supporting the plan. Such sponsors can use reimbursements to cover their share of premium increases from year to year, but they cannot use reimbursements to simply lower their level of plan contributions. See Preamble to Early Retiree Reinsurance Program, 75 Fed. Reg. 24450 (May 5, 2010). The sponsor must explain in the program application how it will maintain its contribution to the plan, as required by 45 CFR 149.40(a)(5)(iii).

Whether a sponsor has satisfied the maintenance of effort requirement generally will be determined by comparing the sponsor's health benefit costs (including premiums) for all plan participants for the applicable year to the sponsor's costs for the plan year cycle ending immediately prior to submission of the plan's certification application.

Early Retiree Reinsurance Program FAQs state: “[t]he regulations explain that the purpose of the maintenance of effort requirement is to prohibit sponsors from using program funds as general revenue. If a sponsor could show maintenance of effort by showing it paid the same percentage of total costs, such an approach would incentivize the deterioration of health benefits because sponsors could pay less to sponsor a plan by sponsoring a less robust plan but receive the same amount of reimbursement under the program, which is contrary to the purpose of the statute and our regulations.”

The Commonwealth of Kentucky's ERRP Application response about uses of ERRP funds and maintenance of effort, in relevant part, states:

...For plan year 2010, the average annual employer contribution, based on enrollment, is estimated to be \$8,348.04 per participant. The average annual employer contribution for plan year 2012 is estimated to be \$8,515.08 per participant. As a result of these budgeted increases in employer contributions, the Commonwealth's level of support for KEHP is projected to be at least equal to and, in fact, greater than its support during plan year 2010.

The Commonwealth of Kentucky, as plan sponsor, has received \$95,474,715.51. Following the guidance of the Early Retiree Reinsurance Program FAQs the ERRP funds were deposited into a sub-account of the public employee health insurance trust fund, in preparation for using the funds compliant with the Commonwealth's application and 45 CFR § 149.200 (a) and (b) in plan year 2013 and/or plan year 2014.

ERRP Funds are being used in compliance with EERP program requirements for plan years 2013 and 2014. As of June 30, 2014, the Commonwealth of Kentucky, EERP fund has been completely expended in accordance with EERP program guidelines and requirements.

- b. House Bill (HB) 265:** HB 265 – enacted during the 2012 regular session of the Kentucky General Assembly and subjected to line item veto by the Governor – addresses certain issues with respect to the finances of the Kentucky Employees' Health Plan. Following the line item veto, the legislation reads in pertinent part as follows: “State Group Health Insurance Plan - Plan Year Closure: Notwithstanding KRS 18A.2254, plan years 2006, 2007, 2008, and 2009 shall be considered closed as of December 31, 2011, and all balances from those plan years shall be transferred to Plan Year 2010. All other income and expenses attributable to the closed plan years shall be deposited in or charged to the Plan Year 2010 account after that date. Notwithstanding KRS 18A.2254, transfer of funds from Plan Year 2010 is authorized.” KEHP has made the necessary adjustments to its financial statements as directed by HB265.

8. Additional Information as Requested by the Committee:

No additional information has been requested by the Committee for inclusion in this report.

9. Additional reports provided for 2nd and 4th quarter reports:

- a. A projection of medical claims incurred but not yet reported that are considered liabilities to the trust fund:**

A statement of medical claims incurred but not yet reported (IBNR) has been prepared by KEHP's actuarial consultant, Aon-Hewitt. This report can be found at **Appendix D** of this report.

- b. A statement of any other trust fund liabilities:**

A statement of other trust fund liabilities as of December 31, 2014 is being prepared by KEHP's accounting consultant, Blue & Company. As of the date of this report, the statement of other trust fund liabilities had not been completed. This report will be updated with a statement of other trust fund liabilities as soon as the statement is received.

- c. A detailed calculation of premium rates including base claims, trend assumptions, administrative fees and any benefit and plan changes:**

As required by Kentucky Revised Statute (KRS) 18A.2254(1)(a), premium rates for the 2015 Plan Year were set forth in the 2015 KEHP Benefits Selection Guide, which was filed as a part of and appended to 101 Kentucky Administrative Regulation (KAR) 210 on or about September 15, 2014.

- d. A detailed description of the current in-state and out-of-state networks provided under the plan:**

Due to the addition of new providers and termination of established providers, provider networks change on a continuous basis and printed directories are often incomplete. As a result, KEHP's Third Party Administrator (TPA) — Humana — encourages the use of on-line provider directories, which are updated at least weekly. The link to Humana's *Physician Finder Plus*, which provides the capability to search for a provider based on provider type and location, is:

<http://www.humana.com/members/explore/> (the “Provider Search” feature is located at the bottom right of the page). Humana’s Customer Service Center can provide assistance in locating a participating provider. Other than normal provider contracting activities, no proposed network changes are currently pending.

e. Specific data regarding the TPA’s performance, including

i. Results or outcomes of disease management and wellness programs:

Results or outcomes of disease management and wellness programs are included in **Attachment E**, which contains information provided by Humana’s disease management subsidiary, Humana Health.

Additional results or outcomes of disease management and wellness programs are included in **Attachment F**, which contains information provided by Humana and the Department of Employee Insurance (DEI).

ii. Results of case management audits and educational and communication efforts:

Results or outcomes of case management and educational and communication efforts are included in **Attachment E**, which contains information provided by Humana’s case management and utilization management subsidiary, Humana Health.

iii. Comparison of actual measurable results to contract performance guarantees:

Contract performance results of KEHP’s Third Party Administrator (TPA) — Humana — are included in this report as **Attachment G**. Humana did not meet two specific annual performance guarantees. They did not provide Voice of the Customer Reporting to the Commonwealth for the 2014 plan year. Humana was also to maintain a Program Participant Satisfaction with the Program of 90% or higher and their overall satisfaction rate for 2014 was 38.11%. Neither of these metrics contain penalty provisions.

Contract performance results of KEHP’s Pharmacy Benefits Manager (PBM) — Express Scripts — was not available at the time of publication of this report. Once available, the online version of this quarter’s Trust Fund Report will be updated with these results.

Kentucky Employees' Health Plan – Status Report

Attachment A

4th Quarter, 2014

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OCTOBER 2014 COMBINED TRANSACTION REPORT

DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
	<u>Beginning Balance</u>	\$350,716,364.49			
09/30/14	MEDICAL CLAIMS 2010	(54.47)	201	Medical Claims	2010
10/02/14	MEDICAL CLAIMS 2010	10.61	201	Medical Claims	2010
10/03/14	MEDICAL CLAIMS 2010	100.12	201	Medical Claims	2010
10/07/14	MEDICAL CLAIMS 2010 HB 235 TRANSFER 9/2014 PY 2010 &	(3.31)	201	Medical Claims Transfers To other	2010
11/12/14	2011 ACTIVITY TO PY 2012	(52.95)	500	plan year(s)	2010
09/30/14	MEDICAL CLAIMS 2011	(77.59)	201	Medical Claims	2011
10/01/14	MEDICAL CLAIMS 2011	(1,013.57)	201	Medical Claims	2011
10/02/14	MEDICAL CLAIMS 2011	6.17	201	Medical Claims	2011
10/07/14	MEDICAL CLAIMS 2011 HB 235 TRANSFER 9/2014 PY 2010 &	(359.99)	201	Medical Claims Transfers To other	2011
11/12/14	2011 ACTIVITY TO PY 2012	1,444.98	500	plan year(s)	2011
11/04/14	INTEREST DISTRIBUTION OCT 2014 HB 235 TRANSFER 9/2014 PY 2010 &	8,310.03	110	Interest Income Transfers From other	2012
11/12/14	2011 ACTIVITY TO PY 2012	(1,392.03)	130	plan year(s)	2012
10/27/14	MEDICAL ESCHEATS SEPTEMBER 2014, PY 2012	183.40	201	Medical Claims	2012
10/27/14	MEDICAL VOIDS SEPTEMBER 2014, PY 2012	1,100.62	201	Medical Claims	2012
10/27/14	MEDICAL CLAIM RECOVERY SEPTEMBER 2014, PY 2012	563,142.88	201	Medical Claims	2012
09/30/14	MEDICAL CLAIMS 2012	(863.57)	201	Medical Claims	2012
10/01/14	MEDICAL CLAIMS 2012	(5,750.23)	201	Medical Claims	2012
10/02/14	MEDICAL CLAIMS 2012	(1,635.52)	201	Medical Claims	2012
10/03/14	MEDICAL CLAIMS 2012	(257.95)	201	Medical Claims	2012
10/06/14	MEDICAL CLAIMS 2012	1,782.45	201	Medical Claims	2012
10/07/14	MEDICAL CLAIMS 2012	(5,216.57)	201	Medical Claims	2012
10/08/14	MEDICAL CLAIMS 2012	(540.06)	201	Medical Claims	2012
10/09/14	MEDICAL CLAIMS 2012	(1,386.36)	201	Medical Claims	2012
10/10/14	MEDICAL CLAIMS 2012	231.85	201	Medical Claims	2012
10/14/14	MEDICAL CLAIMS 2012	(39,779.60)	201	Medical Claims	2012
10/15/14	MEDICAL CLAIMS 2012	186.62	201	Medical Claims	2012
10/16/14	MEDICAL CLAIMS 2012	(9,459.40)	201	Medical Claims	2012
10/17/14	MEDICAL CLAIMS 2012	(2,414.12)	201	Medical Claims	2012
10/20/14	MEDICAL CLAIMS 2012	(4,720.87)	201	Medical Claims	2012
10/21/14	MEDICAL CLAIMS 2012	1,583.82	201	Medical Claims	2012
10/22/14	MEDICAL CLAIMS 2012	(1,282.36)	201	Medical Claims	2012
10/23/14	MEDICAL CLAIMS 2012	(520.06)	201	Medical Claims	2012
10/24/14	MEDICAL CLAIMS 2012	(63,327.27)	201	Medical Claims	2012
10/27/14	MEDICAL CLAIMS 2012	(1,637.27)	201	Medical Claims	2012
10/28/14	MEDICAL CLAIMS 2012	(2,250.41)	201	Medical Claims	2012
10/29/14	MEDICAL CLAIMS 2012	(29,119.63)	201	Medical Claims	2012
10/30/14	MEDICAL CLAIMS 2012	(937.76)	201	Medical Claims	2012
10/29/14	HUMANA SHARED SAVINGS 09/2014 HRA SELECT ESCHEATS	(125.95)	202	Humana Admin	2012
10/24/14	SEPTEMBER 2014, PY 2012 REPLACEMENT ESCHEATED CHECKS	(172.22)	203	HRA Select Claims	2012
10/24/14		(99.88)	203	HRA Select Claims	2012

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
10/24/14	HRA WAIVER ESCHEATS SEPTEMBER 2014, PY 2012	35.01	204	HRA Waiver Claims	2012
10/24/14	HRA WAIVER RECOVERIES SEPTEMBER 2014, PY 2012	300.00	204	HRA Waiver Claims	2012
10/24/14	REPLACEMENT ESCHEATED CHECKS	(46.15)	204	HRA Waiver Claims	2012
10/14/14	HRA CLAIM PAYMENTS (HRA WAIVER 2012)	182.25	204	HRA Waiver Claims	2012
10/14/14	EXPRESS SCRIPTS 10/14/2014	(842.17)	301	Pharmacy Claims	2012
10/21/14	EXPRESS SCRIPTS 10/21/2014	(13,759.30)	301	Pharmacy Claims Express Scripts	2012
10/16/14	EXPRESS SCRIPTS 10/14/2014	(37.50)	302	Admin Express Scripts	2012
10/29/14	EXPRESS SCRIPTS 10/21/2014	(50.00)	302	Admin	2012
11/04/14	INTEREST DISTRIBUTION OCT 2014 3RD QTR MEDICAL INTEREST	260.84	110	Interest Income	2013
10/27/14	EARNED, SEPT 2014, PY 2013 INTEREST EARNED @ BOA 3RD QTR	1.44	110	Interest Income	2013
10/28/14	2014 PLAN YEAR 2013 INTEREST EARNED @ BOA 3RD QTR	0.15	110	Interest Income	2013
10/28/14	2014 HRA SELECT PLAN YEAR 2013 MEDICAL CLAIM RECOVERY	0.03	110	Interest Income	2013
10/27/14	SEPTEMBER 2014, PY 2013 MEDICAL ESCHEATS SEPTEMBER	885,912.82	201	Medical Claims	2013
10/27/14	2014, PY 2013 MEDICAL VOIDS SEPTEMBER 2014, PY 2013	1,278.01	201	Medical Claims	2013
10/27/14	806.01	201	Medical Claims	2013	
09/30/14	MEDICAL CLAIMS 2013	(147,209.50)	201	Medical Claims	2013
10/01/14	MEDICAL CLAIMS 2013	(24,168.65)	201	Medical Claims	2013
10/02/14	MEDICAL CLAIMS 2013	(38,971.15)	201	Medical Claims	2013
10/03/14	MEDICAL CLAIMS 2013	(6,965.13)	201	Medical Claims	2013
10/06/14	MEDICAL CLAIMS 2013	(10,626.59)	201	Medical Claims	2013
10/07/14	MEDICAL CLAIMS 2013	(24,068.14)	201	Medical Claims	2013
10/08/14	MEDICAL CLAIMS 2013	(108,959.21)	201	Medical Claims	2013
10/09/14	MEDICAL CLAIMS 2013	(47,100.64)	201	Medical Claims	2013
10/10/14	MEDICAL CLAIMS 2013	(30,612.17)	201	Medical Claims	2013
10/14/14	MEDICAL CLAIMS 2013	(55,343.81)	201	Medical Claims	2013
10/15/14	MEDICAL CLAIMS 2013	(22,866.37)	201	Medical Claims	2013
10/16/14	MEDICAL CLAIMS 2013	(12,167.35)	201	Medical Claims	2013
10/17/14	MEDICAL CLAIMS 2013	(16,339.53)	201	Medical Claims	2013
10/20/14	MEDICAL CLAIMS 2013	(17,447.42)	201	Medical Claims	2013
10/21/14	MEDICAL CLAIMS 2013	(16,541.86)	201	Medical Claims	2013
10/22/14	MEDICAL CLAIMS 2013	(15,365.56)	201	Medical Claims	2013
10/23/14	MEDICAL CLAIMS 2013	(424,358.16)	201	Medical Claims	2013
10/24/14	MEDICAL CLAIMS 2013	(29,742.04)	201	Medical Claims	2013
10/27/14	MEDICAL CLAIMS 2013	(18,169.79)	201	Medical Claims	2013
10/28/14	MEDICAL CLAIMS 2013	(42,996.03)	201	Medical Claims	2013
10/29/14	MEDICAL CLAIMS 2013	(22,155.48)	201	Medical Claims	2013
10/30/14	MEDICAL CLAIMS 2013	(5,060.47)	201	Medical Claims	2013
10/29/14	HUMANA SHARED SAVINGS 09/2014 HRA SELECT RECOVERIES	(2,147.83)	202	Humana Admin	2013
10/24/14	SEPTEMBER 2014, PY 2013	971.77	203	HRA Select Claims	2013

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
10/24/14	HRA SELECT ESCHEATS SEPTEMBER 2014, PY 2013	273.29	203	HRA Select Claims	2013
10/09/14	HRA CLAIM PAYMENTS (HRA SELECT 2013)	115.00	203	HRA Select Claims	2013
10/10/14	HRA CLAIM PAYMENTS (HRA SELECT 2013)	(995.18)	203	HRA Select Claims	2013
10/14/14	HRA CLAIM PAYMENTS (HRA SELECT 2013)	184.00	203	HRA Select Claims	2013
10/16/14	HRA CLAIM PAYMENTS (HRA SELECT 2013)	25.00	203	HRA Select Claims	2013
10/21/14	HRA CLAIM PAYMENTS (HRA SELECT 2013)	15.69	203	HRA Select Claims	2013
10/28/14	HRA CLAIM PAYMENTS (HRA SELECT 2013)	328.45	203	HRA Select Claims	2013
10/24/14	HRA WAIVER RECOVERIES SEPTEMBER 2014, PY 2013	1,805.60	204	HRA Waiver Claims	2013
10/24/14	HRA WAIVER ESCHEATS SEPTEMBER 2014, PY 2013	2,851.09	204	HRA Waiver Claims	2013
10/24/14	HRA WAIVER VOIDS SEPTEMBER 2014, PY 2013	1,037.50	204	HRA Waiver Claims	2013
09/30/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	(1,440.62)	204	HRA Waiver Claims	2013
10/03/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	101.42	204	HRA Waiver Claims	2013
10/06/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	317.20	204	HRA Waiver Claims	2013
10/08/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	(112.06)	204	HRA Waiver Claims	2013
10/09/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	31.44	204	HRA Waiver Claims	2013
10/14/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	6.04	204	HRA Waiver Claims	2013
10/15/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	204.09	204	HRA Waiver Claims	2013
10/17/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	660.00	204	HRA Waiver Claims	2013
10/28/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	(1,475.95)	204	HRA Waiver Claims	2013
10/29/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	34.26	204	HRA Waiver Claims	2013
10/30/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	171.00	204	HRA Waiver Claims	2013
10/07/14	EXPRESS SCRIPTS 10/07/2014	336.21	301	Pharmacy Claims	2013
10/14/14	EXPRESS SCRIPTS 10/14/2014	(497.72)	301	Pharmacy Claims	2013
10/28/14	EXPRESS SCRIPTS 10/28/2014	(936.15)	301	Pharmacy Claims Express Scripts	2013
10/06/14	EXPRESS SCRIPTS 09/23/2014	(5.00)	302	Admin Express Scripts	2013
10/16/14	EXPRESS SCRIPTS 10/14/2014	(31.29)	302	Admin	2013
10/09/14	UPPS PAYROLL	13,059,717.01	101	Premiums	2014
10/27/14	UPPS PAYROLL	13,096,545.16	101	Premiums	2014
10/01/14	UPPS PAYROLL	13.83	101	Premiums	2014
10/02/14	UPPS PAYROLL	(2,145.17)	101	Premiums	2014
10/07/14	UPPS PAYROLL	626.94	101	Premiums	2014
10/15/14	UPPS PAYROLL	392.39	101	Premiums	2014
10/17/14	UPPS PAYROLL	39.99	101	Premiums	2014
10/30/14	UPPS PAYROLL	(966.78)	101	Premiums	2014
10/31/14	UPPS PAYROLL	79.98	101	Premiums	2014
10/01/14	RETURNED CHECK	(152.98)	101	Premiums	2014

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
10/22/14	COBRA REFUND VOID CHECK	713.27	101	Premiums	2014
09/18/14	KRS #31100 09/14 HEALTH PREMIUM	172,543.50	101	Premiums	2014
09/30/14	HEALTH PREMIUMS	575,397.57	101	Premiums	2014
10/01/14	COBRA PREMIUMS SEPT 2014	278.42	101	Premiums	2014
09/30/14	EPAY-HEALTH PREMIUMS 2014	171,303.31	101	Premiums	2014
09/30/14	EPAY-HEALTH PREMIUMS 2014	47,890.74	101	Premiums	2014
09/30/14	EPAY-HEALTH PREMIUMS 2014	3,712.64	101	Premiums	2014
10/01/14	HEALTH PREMIUMS	248,791.23	101	Premiums	2014
10/02/14	EPAY-HEALTH PREMIUMS 2014	473,473.81	101	Premiums	2014
10/02/14	HEALTH PREMIUMS	1,057,552.30	101	Premiums	2014
10/03/14	HEALTH PREMIUMS KCTCS PREMIUM PAYMENT SEPT	1,376,755.13	101	Premiums	2014
10/06/14	2014 KCTCS PREMIUM PAYMENT SEPT	3,321,639.72	101	Premiums	2014
10/06/14	2014	52,806.10	101	Premiums	2014
10/06/14	HEALTH PREMIUMS	1,064,683.39	101	Premiums	2014
10/07/14	HEALTH PREMIUMS	232,695.54	101	Premiums	2014
10/08/14	HEALTH PREMIUMS	381,647.40	101	Premiums	2014
10/09/14	EPAY-HEALTH PREMIUMS 2014	327,952.20	101	Premiums	2014
10/09/14	EPAY-HEALTH PREMIUMS 2014	110,493.57	101	Premiums	2014
10/09/14	EPAY-HEALTH PREMIUMS 2014	320,590.37	101	Premiums	2014
10/09/14	EPAY-HEALTH PREMIUMS 2014	7,793.02	101	Premiums	2014
10/09/14	EPAY-HEALTH PREMIUMS 2014	66,966.49	101	Premiums	2014
10/09/14	EPAY-HEALTH PREMIUMS 2014	10,345.80	101	Premiums	2014
10/09/14	HEALTH PREMIUMS	138,085.32	101	Premiums	2014
10/10/14	HEALTH PREMIUMS	480,531.57	101	Premiums	2014
10/10/14	EPAY-HEALTH PREMIUMS 2014	117,037.59	101	Premiums	2014
10/13/14	HEALTH PREMIUMS	547,543.67	101	Premiums	2014
10/13/14	EPAY-HEALTH PREMIUMS 2014	14,095.50	101	Premiums	2014
10/13/14	EPAY-HEALTH PREMIUMS 2014	72,573.60	101	Premiums	2014
10/14/14	EPAY-HEALTH PREMIUMS 2014	1,853.71	101	Premiums	2014
10/15/14	HEALTH PREMIUMS	442,754.57	101	Premiums	2014
10/15/14	EPAY-HEALTH PREMIUMS 2014	20,462.88	101	Premiums	2014
10/16/14	HEALTH PREMIUMS	116,244.60	101	Premiums	2014
10/16/14	COBRA PREMIUMS SEPT 2014	117,179.68	101	Premiums	2014
10/17/14	EPAY-HEALTH PREMIUMS 2014	192,448.30	101	Premiums	2014
10/17/14	HEALTH PREMIUMS JEFFERSON CO BOE SEPT 2014	794,709.64	101	Premiums	2014
10/20/14	HEALTH	1,552,508.91	101	Premiums	2014
10/20/14	HEALTH PREMIUMS	413,422.11	101	Premiums	2014
10/21/14	EPAY-HEALTH PREMIUMS 2014	22,520.73	101	Premiums	2014
10/21/14	EPAY-HEALTH PREMIUMS 2014	43,765.40	101	Premiums	2014
10/21/14	HEALTH PREMIUMS	236,569.82	101	Premiums	2014
10/21/14	LEGISLATIVE RETIREMENT 10/14	3,584.40	101	Premiums	2014
10/21/14	LEGISLATIVE RETIREMENT 10/14	21,877.16	101	Premiums	2014

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OCTOBER 2014 COMBINED TRANSACTION REPORT					
DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
10/21/14	JUDICIAL RETIREMENT 10/14	101,579.48	101	Premiums	2014
10/21/14	JUDICIAL RETIREMENT 10/14	4,176.58	101	Premiums	2014
10/22/14	HEALTH PREMIUMS	209,051.59	101	Premiums	2014
10/23/14	EPAY-HEALTH PREMIUMS 2014	38,494.07	101	Premiums	2014
10/23/14	EPAY-HEALTH PREMIUMS 2014	9,279.66	101	Premiums	2014
10/24/14	HEALTH PREMIUMS	469,882.82	101	Premiums	2014
10/27/14	HEALTH PREMIUMS	210,712.12	101	Premiums	2014
10/27/14	EPAY-HEALTH PREMIUMS 2014	125,107.53	101	Premiums	2014
10/27/14	EPAY-HEALTH PREMIUMS 2014	16,522.42	101	Premiums	2014
10/28/14	HEALTH PREMIUMS	621,674.94	101	Premiums	2014
10/29/14	EPAY-HEALTH PREMIUMS 2014	4,642.13	101	Premiums	2014
10/29/14	EPAY-HEALTH PREMIUMS 2014	371,045.12	101	Premiums	2014
10/29/14	HEALTH PREMIUMS	477,632.25	101	Premiums	2014
10/30/14	EPAY-HEALTH PREMIUMS 2014	114,338.59	101	Premiums	2014
	KCTCS PREMIUM PAYMENT OCT				
10/31/14	2014	3,350,842.42	101	Premiums	2014
10/31/14	HEALTH PREMIUMS	259,214.10	101	Premiums	2014
10/16/14	COBRA PREMIUM REFUND	(686.03)	101	Premiums	2014
10/20/14	COBRA PREMIUM REFUND	(713.27)	101	Premiums	2014
10/03/14	HLTH INS REFUND	(245.96)	101	Premiums	2014
10/06/14	HLTH INS REFUND	(79.98)	101	Premiums	2014
10/09/14	HLTH INS REFUND	(122.98)	101	Premiums	2014
10/23/14	HLTH INS REFUND	(9.81)	101	Premiums	2014
10/30/14	HLTH INS REFUND	(39.99)	101	Premiums	2014
10/03/14	HLTH INS REFUND	(455.96)	101	Premiums	2014
10/06/14	HLTH INS REFUND	(39.99)	101	Premiums	2014
10/09/14	HLTH INS REFUND	(642.98)	101	Premiums	2014
10/21/14	HLTH INS REFUND	(79.98)	101	Premiums	2014
10/23/14	HLTH INS REFUND	(512.98)	101	Premiums	2014
10/30/14	HLTH INS REFUND	(227.98)	101	Premiums	2014
10/03/14	HLTH INS REFUND	(109.47)	101	Premiums	2014
10/06/14	HLTH INS REFUND	(122.98)	101	Premiums	2014
10/09/14	HLTH INS REFUND	(47.98)	101	Premiums	2014
10/21/14	HLTH INS REFUND	(58.26)	101	Premiums	2014
10/23/14	HLTH INS REFUND	(79.98)	101	Premiums	2014
10/30/14	HLTH INS REFUND	(341.97)	101	Premiums	2014
10/03/14	HLTH INS REFUND	(159.96)	101	Premiums	2014
10/06/14	HLTH INS REFUND	(119.97)	101	Premiums	2014
10/09/14	HLTH INS REFUND	(47.98)	101	Premiums	2014
10/21/14	HLTH INS REFUND	(312.98)	101	Premiums	2014
10/23/14	HLTH INS REFUND	(23.99)	101	Premiums	2014
10/30/14	HLTH INS REFUND	(39.99)	101	Premiums	2014
10/03/14	HLTH INS REFUND	(1,025.96)	101	Premiums	2014
10/06/14	HLTH INS REFUND	(87.98)	101	Premiums	2014

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
10/09/14	HLTH INS REFUND	(122.98)	101	Premiums	2014
10/21/14	HLTH INS REFUND	(857.98)	101	Premiums	2014
10/23/14	HLTH INS REFUND	(79.98)	101	Premiums	2014
10/30/14	HLTH INS REFUND	(59.99)	101	Premiums	2014
10/03/14	HLTH INS REFUND	(79.98)	101	Premiums	2014
10/06/14	HLTH INS REFUND	(321.49)	101	Premiums	2014
10/09/14	HLTH INS REFUND	(227.98)	101	Premiums	2014
10/21/14	HLTH INS REFUND	(6.36)	101	Premiums	2014
10/23/14	HLTH INS REFUND	(79.98)	101	Premiums	2014
10/30/14	HLTH INS REFUND	(119.97)	101	Premiums	2014
10/09/14	HLTH INS REFUND	(79.98)	101	Premiums	2014
10/23/14	HLTH INS REFUND	(6.49)	101	Premiums	2014
10/30/14	HLTH INS REFUND	(239.96)	101	Premiums	2014
10/09/14	HLTH INS REFUND	(47.98)	101	Premiums	2014
10/09/14	HLTH INS REFUND	(12.98)	101	Premiums	2014
10/30/14	HLTH INS REFUND	(159.96)	101	Premiums	2014
10/09/14	HLTH INS REFUND	(77.98)	101	Premiums	2014
10/09/14	HLTH INS REFUND	(79.98)	101	Premiums	2014
10/09/14	HLTH INS REFUND	(47.98)	101	Premiums	2014
10/09/14	HLTH INS REFUND	(47.98)	101	Premiums	2014
10/09/14	HLTH INS REFUND	(287.98)	101	Premiums	2014
10/01/14	KDE PREMIUMS SEPT 2014	53,848,156.74	101	Premiums	2014
10/09/14	KRS 10/14 HEALTH PREMIUMS	21,915,781.23	101	Premiums	2014
10/24/14	KTRS 10/14 PREMIUMS CORRECT REVENUE CODE	11,032,417.70	101	Premiums	2014
10/03/14	RETURNED CHECK - DAY CORRECT REVENUE CODE	(152.98)	101	Premiums	2014
10/03/14	RETURNED CHECK - DAY CORRECT 8/2014 COBRA PREMIUM	152.98	101	Premiums	2014
10/15/14	FUND ALLOCATION CORRECT DEPOSIT FUND	(989.53)	101	Premiums	2014
10/24/14	ALLOCATIONS	299.48	101	Premiums HRA Waiver	2014
10/09/14	UPPS PAYROLL	367,325.00	102	Contribution HRA Waiver	2014
10/27/14	UPPS PAYROLL	369,425.00	102	Contribution HRA Waiver	2014
10/07/14	UPPS PAYROLL	(87.50)	102	Contribution HRA Waiver	2014
10/15/14	UPPS PAYROLL	87.50	102	Contribution HRA Waiver	2014
09/30/14	HRA QUASI DEPOSIT	1,225.00	102	Contribution HRA Waiver	2014
10/01/14	HRA QUASI DEPOSIT	1,750.00	102	Contribution HRA Waiver	2014
10/02/14	EPAY-HRA QUASI 2014	1,400.00	102	Contribution HRA Waiver	2014
10/02/14	HRA QUASI DEPOSIT	875.00	102	Contribution HRA Waiver	2014
10/06/14	HRA QUASI DEPOSIT	525.00	102	Contribution HRA Waiver	2014
10/09/14	EPAY-QUASI HRA 2014	700.00	102	Contribution HRA Waiver	2014

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
10/09/14	EPAY-QUASI HRA	175.00	102	HRA Waiver Contribution	2014
10/10/14	HRA QUASI DEPOSIT	875.00	102	HRA Waiver Contribution	2014
10/10/14	HRA QUASI DEPOSIT	350.00	102	HRA Waiver Contribution	2014
10/15/14	HRA QUASI DEPOSIT	2,712.50	102	HRA Waiver Contribution	2014
10/15/14	EPAY-QUASI HRA	175.00	102	HRA Waiver Contribution	2014
10/17/14	EPAY-QUASI HRA	525.00	102	HRA Waiver Contribution	2014
10/17/14	HRA QUASI DEPOSIT	350.00	102	HRA Waiver Contribution	2014
10/21/14	HRA QUASI DEPOSIT	175.00	102	HRA Waiver Contribution	2014
10/23/14	EPAY-QUASI HRA	175.00	102	HRA Waiver Contribution	2014
10/24/14	HRA QUASI DEPOSIT	1,225.00	102	HRA Waiver Contribution	2014
10/27/14	HRA QUASI DEPOSIT	525.00	102	HRA Waiver Contribution	2014
10/27/14	EPAY-QUASI HRA	350.00	102	HRA Waiver Contribution	2014
10/30/14	EPAY-QUASI HRA	350.00	102	HRA Waiver Contribution	2014
10/31/14	HRA QUASI DEPOSIT	175.00	102	HRA Waiver Contribution	2014
10/31/14	KDE HRA WAIVER OCT 2014	3,099,782.34	102	Contribution HRA Waiver	2014
10/31/14	KDE HRA D&V OCT 2014	59,675.00	102	Contribution HRA Waiver	2014
11/04/14	INTEREST DISTRIBUTION OCT 2014	18,265.87	110	Interest Income	2014
10/27/14	3RD QTR MEDICAL INTEREST EARNED, SEPT 2014, PY 2014	206.74	110	Interest Income	2014
10/28/14	INTEREST EARNED @ BOA 3RD QTR 2014 PLAN YEAR 2014	2.85	110	Interest Income	2014
10/28/14	INTEREST EARNED @ BOA 3RD QTR 2014 HRA SELECT PLAN YEAR 2014	1.68	110	Interest Income	2014
10/27/14	MEDICAL VOIDS SEPTEMBER 2014, PY 2014	24,586.83	201	Medical Claims	2014
10/27/14	MEDICAL CLAIM RECOVERY SEPTEMBER 2014, PY 2014	1,016,712.79	201	Medical Claims	2014
09/30/14	MEDICAL CLAIMS 2014	(7,959,005.46)	201	Medical Claims	2014
10/01/14	MEDICAL CLAIMS 2014	(5,399,236.75)	201	Medical Claims	2014
10/02/14	MEDICAL CLAIMS 2014	(1,349,787.23)	201	Medical Claims	2014
10/03/14	MEDICAL CLAIMS 2014	(3,334,054.12)	201	Medical Claims	2014
10/06/14	MEDICAL CLAIMS 2014	(6,227,484.98)	201	Medical Claims	2014
10/07/14	MEDICAL CLAIMS 2014	(6,876,890.78)	201	Medical Claims	2014
10/08/14	MEDICAL CLAIMS 2014	(2,532,797.90)	201	Medical Claims	2014
10/09/14	MEDICAL CLAIMS 2014	(2,253,473.48)	201	Medical Claims	2014
10/10/14	MEDICAL CLAIMS 2014	(7,239,076.08)	201	Medical Claims	2014
10/14/14	MEDICAL CLAIMS 2014	(13,499,963.90)	201	Medical Claims	2014
10/15/14	MEDICAL CLAIMS 2014	(3,568,237.14)	201	Medical Claims	2014
10/16/14	MEDICAL CLAIMS 2014	(2,526,745.28)	201	Medical Claims	2014
10/17/14	MEDICAL CLAIMS 2014	(6,107,908.28)	201	Medical Claims	2014
10/20/14	MEDICAL CLAIMS 2014	(8,148,843.77)	201	Medical Claims	2014

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
10/21/14	MEDICAL CLAIMS 2014	(3,493,105.07)	201	Medical Claims	2014
10/22/14	MEDICAL CLAIMS 2014	(2,336,063.68)	201	Medical Claims	2014
10/23/14	MEDICAL CLAIMS 2014	(3,230,275.00)	201	Medical Claims	2014
10/24/14	MEDICAL CLAIMS 2014	(5,950,311.30)	201	Medical Claims	2014
10/27/14	MEDICAL CLAIMS 2014	(4,501,896.84)	201	Medical Claims	2014
10/28/14	MEDICAL CLAIMS 2014	(4,048,206.96)	201	Medical Claims	2014
10/29/14	MEDICAL CLAIMS 2014	(4,640,539.01)	201	Medical Claims	2014
10/30/14	MEDICAL CLAIMS 2014	(3,189,312.27)	201	Medical Claims	2014
10/14/14	FIRST ONSITE LLC	(69,516.19)	201	Medical Claims	2014
10/16/14	FIRST ONSITE LLC	(63,037.47)	201	Medical Claims	2014
10/31/14	KDE OCT 2014 ASO FEE PMT	29,512.73	202	Humana Admin	2014
10/20/14	HUMANA ASO FEES 10/2014	(6,189,263.58)	202	Humana Admin	2014
	HUMANA COMPASS REWARDS				
10/29/14	09/2014	(28,903.72)	202	Humana Admin	2014
10/29/14	HUMANA SHARED SAVINGS 09/2014	(190,872.83)	202	Humana Admin	2014
10/29/14	HUMANA BIOMETRICS 09/2014	(35,544.00)	202	Humana Admin	2014
10/29/14	HUMANA ONCOLOGY 09/2014	(71,856.00)	202	Humana Admin	2014
	HRA SELECT VOIDS SEPTEMBER				
10/24/14	2014, PY 2014	1,950.91	203	HRA Select Claims	2014
10/24/14	HRA SELECT RECOVERIES				
10/24/14	SEPTEMBER 2014, PY 2014	15,065.57	203	HRA Select Claims	2014
10/24/14	REPLACEMENT ESCHEATED				
	CHECKS				
10/24/14	HRA CLAIM PAYMENTS (HRA	(2,188.86)	203	HRA Select Claims	2014
09/30/14	SELECT 2014)	(32,796.41)	203	HRA Select Claims	2014
	HRA CLAIM PAYMENTS (HRA				
10/01/14	SELECT 2014)	(69,834.74)	203	HRA Select Claims	2014
	HRA CLAIM PAYMENTS (HRA				
10/02/14	SELECT 2014)	(86,920.33)	203	HRA Select Claims	2014
	HRA CLAIM PAYMENTS (HRA				
10/03/14	SELECT 2014)	(99,610.99)	203	HRA Select Claims	2014
	HRA CLAIM PAYMENTS (HRA				
10/06/14	SELECT 2014)	(208,569.95)	203	HRA Select Claims	2014
	HRA CLAIM PAYMENTS (HRA				
10/07/14	SELECT 2014)	(28,407.38)	203	HRA Select Claims	2014
	HRA CLAIM PAYMENTS (HRA				
10/08/14	SELECT 2014)	(75,979.90)	203	HRA Select Claims	2014
	HRA CLAIM PAYMENTS (HRA				
10/09/14	SELECT 2014)	(111,636.90)	203	HRA Select Claims	2014
	HRA CLAIM PAYMENTS (HRA				
10/10/14	SELECT 2014)	(108,114.25)	203	HRA Select Claims	2014
	HRA CLAIM PAYMENTS (HRA				
10/14/14	SELECT 2014)	(240,269.88)	203	HRA Select Claims	2014
	HRA CLAIM PAYMENTS (HRA				
10/15/14	SELECT 2014)	(65,021.36)	203	HRA Select Claims	2014
	HRA CLAIM PAYMENTS (HRA				
10/16/14	SELECT 2014)	(110,911.33)	203	HRA Select Claims	2014
	HRA CLAIM PAYMENTS (HRA				
10/17/14	SELECT 2014)	(94,686.91)	203	HRA Select Claims	2014
	HRA CLAIM PAYMENTS (HRA				
10/20/14	SELECT 2014)	(219,072.44)	203	HRA Select Claims	2014
	HRA CLAIM PAYMENTS (HRA				
10/21/14	SELECT 2014)	(36,012.98)	203	HRA Select Claims	2014
	HRA CLAIM PAYMENTS (HRA				
10/22/14	SELECT 2014)	(75,981.17)	203	HRA Select Claims	2014
	HRA CLAIM PAYMENTS (HRA				
10/23/14	SELECT 2014)	(94,735.14)	203	HRA Select Claims	2014

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
10/24/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(103,756.86)	203	HRA Select Claims	2014
10/27/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(193,280.01)	203	HRA Select Claims	2014
10/28/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(37,222.85)	203	HRA Select Claims	2014
10/29/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(62,232.42)	203	HRA Select Claims	2014
10/30/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(96,960.22)	203	HRA Select Claims	2014
	HRA WAIVER VOIDS SEPTEMBER 2014, PY 2014	3,205.42	204	HRA Waiver Claims	2014
10/24/14	HRA LIMITED RECOVERIES SEPTEMBER 2014, PY 2014	5.00	204	HRA Waiver Claims	2014
10/24/14	HRA WAIVER RECOVERIES SEPTEMBER 2014, PY 2014	35,801.18	204	HRA Waiver Claims	2014
10/24/14	REPLACEMENT ESCHEATED CHECKS	(11,521.72)	204	HRA Waiver Claims	2014
09/30/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(53,792.06)	204	HRA Waiver Claims	2014
10/01/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(101,086.49)	204	HRA Waiver Claims	2014
10/02/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(106,239.01)	204	HRA Waiver Claims	2014
10/03/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(142,756.40)	204	HRA Waiver Claims	2014
10/06/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(224,178.73)	204	HRA Waiver Claims	2014
10/07/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(31,106.06)	204	HRA Waiver Claims	2014
10/08/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(136,179.89)	204	HRA Waiver Claims	2014
10/09/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(144,261.43)	204	HRA Waiver Claims	2014
10/10/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(134,477.90)	204	HRA Waiver Claims	2014
10/14/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(285,996.69)	204	HRA Waiver Claims	2014
10/15/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(87,089.42)	204	HRA Waiver Claims	2014
10/16/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(145,710.10)	204	HRA Waiver Claims	2014
10/17/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(118,603.05)	204	HRA Waiver Claims	2014
10/20/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(253,997.48)	204	HRA Waiver Claims	2014
10/21/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(43,562.42)	204	HRA Waiver Claims	2014
10/22/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(104,475.56)	204	HRA Waiver Claims	2014
10/23/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(119,228.45)	204	HRA Waiver Claims	2014
10/24/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(117,269.39)	204	HRA Waiver Claims	2014
10/27/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(262,829.15)	204	HRA Waiver Claims	2014
10/28/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(52,411.63)	204	HRA Waiver Claims	2014
10/29/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(78,151.30)	204	HRA Waiver Claims	2014
10/30/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(161,144.69)	204	HRA Waiver Claims	2014
10/07/14	EXPRESS SCRIPTS 10/07/2014	(6,730,755.40)	301	Pharmacy Claims	2014
10/14/14	EXPRESS SCRIPTS 10/14/2014	(6,849,486.68)	301	Pharmacy Claims	2014

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OCTOBER 2014 COMBINED TRANSACTION REPORT					
DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
10/21/14	EXPRESS SCRIPTS 10/21/2014	(6,489,098.02)	301	Pharmacy Claims	2014
10/28/14	EXPRESS SCRIPTS 10/28/2014	(7,207,631.11)	301	Pharmacy Claims Express Scripts	2014
10/06/14	EXPRESS SCRIPTS 09/23/2014	(115,473.31)	302	Admin Express Scripts	2014
10/06/14	EXPRESS SCRIPTS 09/30/2014	(118,112.01)	302	Admin Express Scripts	2014
10/06/14	EXPRESS SCRIPTS 09/30/2014	(81,250.00)	302	Admin Express Scripts	2014
10/06/14	VACCINES	(6,345.00)	302	Admin Express Scripts	2014
10/06/14	VACCINES	(5,805.00)	302	Admin Express Scripts	2014
10/06/14	EXPRESS SCRIPTS 10/07/2014	(407,439.20)	302	Admin Express Scripts	2014
10/10/14	COUNTS	(9,792.50)	302	Admin Express Scripts	2014
10/10/14	EXPRESS SCRIPTS 10/07/2014	(121,003.87)	302	Admin Express Scripts	2014
10/16/14	EXPRESS SCRIPTS 10/14/2014	(116,721.62)	302	Admin Express Scripts	2014
10/16/14	EXPRESS SCRIPTS 10/14/2014	(10,695.00)	302	Admin Express Scripts	2014
10/29/14	VACCINES	(11,117.50)	302	Admin Express Scripts	2014
10/29/14	EXPRESS SCRIPTS 10/21/2014	(120,859.07)	302	Admin Operating	2014
10/01/14	2ND QTR ADMINISTRATION FEE	(2,247,100.00)	501	Transfer/Exp & Adj Operating	2014
10/13/14	2014 FSA LOAN PAYMENT TRUVEN 9/2014, OPEN ENROLLMENT	600,000.00	501	Transfer/Exp & Adj Operating	2014
10/06/14	ENROLLMENT	(125,000.00)	501	Transfer/Exp & Adj	2014
October Activity		<u>(\$10,507,489.82)</u>			
Ending Balance		<u>\$340,208,874.67</u>			

October Account Summary		
101	Premiums	134,700,273.21
102	HRA Waiver Contribution	3,910,819.84
110	Interest Income	27,049.63
120	Drug Rebates	0.00
130	Transfers <u>From</u> other plan year(s)	(1,392.03)
201	Medical Claims	(107,357,986.93)
202	Humana Admin	(6,489,201.18)
203	HRA Select Claims	(2,236,540.88)
204	HRA Waiver Claims	(2,872,395.30)
301	Pharmacy Claims	(27,292,670.34)
302	Express Scripts Admin	(1,124,737.87)
500	Transfers <u>To</u> other plan year(s)	1,392.03
501	Operating Transfer/ Exp & Adj	(1,772,100.00)
Account Activity - October 2014		<u>(10,507,489.82)</u>

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NOVEMBER 2014 COMBINED TRANSACTION REPORT					
DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
	<u>Beginning Balance</u>	<u>\$340,208.874.67</u>			
12/02/14	INTEREST DISTRIBUTION NOV 2014	6,770.87	110	Interest Income	2012
10/31/14	MEDICAL CLAIMS 2012	(2,524.48)	201	Medical Claims	2012
11/03/14	MEDICAL CLAIMS 2012	(1,826.66)	201	Medical Claims	2012
11/04/14	MEDICAL CLAIMS 2012	(3,423.29)	201	Medical Claims	2012
11/05/14	MEDICAL CLAIMS 2012	(1,111.06)	201	Medical Claims	2012
11/06/14	MEDICAL CLAIMS 2012	(27,662.70)	201	Medical Claims	2012
11/07/14	MEDICAL CLAIMS 2012	2,065.72	201	Medical Claims	2012
11/10/14	MEDICAL CLAIMS 2012	(207.04)	201	Medical Claims	2012
11/12/14	MEDICAL CLAIMS 2012	3,086.58	201	Medical Claims	2012
11/13/14	MEDICAL CLAIMS 2012	(4,981.26)	201	Medical Claims	2012
11/14/14	MEDICAL CLAIMS 2012	1,726.92	201	Medical Claims	2012
11/17/14	MEDICAL CLAIMS 2012	(3,469.41)	201	Medical Claims	2012
11/18/14	MEDICAL CLAIMS 2012	(1,886.78)	201	Medical Claims	2012
11/19/14	MEDICAL CLAIMS 2012	(2,372.73)	201	Medical Claims	2012
11/20/14	MEDICAL CLAIMS 2012	(332.93)	201	Medical Claims	2012
11/21/14	MEDICAL CLAIMS 2012	(286.58)	201	Medical Claims	2012
11/24/14	MEDICAL CLAIMS 2012	(839.38)	201	Medical Claims	2012
11/25/14	MEDICAL CLAIMS 2012	(46,124.76)	201	Medical Claims	2012
11/26/14	HUMANA SHARED SAVINGS 10/2014	(1,034.63)	202	Humana Admin	2012
11/26/14	EXPRESS SCRIPTS 11/25/2014	(2.50)	302	Express Scripts Admin	2012
12/02/14	INTEREST DISTRIBUTION NOV 2014	196.41	110	Interest Income	2013
10/31/14	MEDICAL CLAIMS 2013	(86,126.02)	201	Medical Claims	2013
11/03/14	MEDICAL CLAIMS 2013	(15,317.69)	201	Medical Claims	2013
11/04/14	MEDICAL CLAIMS 2013	10,225.00	201	Medical Claims	2013
11/05/14	MEDICAL CLAIMS 2013	(100,468.55)	201	Medical Claims	2013
11/06/14	MEDICAL CLAIMS 2013	(4,557.04)	201	Medical Claims	2013
11/07/14	MEDICAL CLAIMS 2013	(32,732.93)	201	Medical Claims	2013
11/10/14	MEDICAL CLAIMS 2013	(8,971.09)	201	Medical Claims	2013
11/12/14	MEDICAL CLAIMS 2013	(160,558.46)	201	Medical Claims	2013
11/13/14	MEDICAL CLAIMS 2013	(32,302.91)	201	Medical Claims	2013
11/14/14	MEDICAL CLAIMS 2013	(67,709.88)	201	Medical Claims	2013
11/17/14	MEDICAL CLAIMS 2013	(93,380.67)	201	Medical Claims	2013
11/18/14	MEDICAL CLAIMS 2013	(79,829.35)	201	Medical Claims	2013
11/19/14	MEDICAL CLAIMS 2013	(56,560.55)	201	Medical Claims	2013
11/20/14	MEDICAL CLAIMS 2013	(4,191.30)	201	Medical Claims	2013
11/21/14	MEDICAL CLAIMS 2013	(25,966.59)	201	Medical Claims	2013
11/24/14	MEDICAL CLAIMS 2013	(65,207.63)	201	Medical Claims	2013
11/25/14	MEDICAL CLAIMS 2013	(110,154.22)	201	Medical Claims	2013
11/26/14	HUMANA SHARED SAVINGS 10/2014	(2,579.32)	202	Humana Admin	2013
11/12/14	2013) HRA CLAIM PAYMENTS (HRA SELECT	399.43	203	HRA Select Claims	2013
11/14/14	2013) HRA CLAIM PAYMENTS (HRA SELECT	104.24	203	HRA Select Claims	2013

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NOVEMBER 2014 COMBINED TRANSACTION REPORT					
DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
11/18/14	HRA CLAIM PAYMENTS (HRA SELECT 2013)	(307.50)	203	HRA Select Claims	2013
11/20/14	HRA CLAIM PAYMENTS (HRA SELECT 2013)	77.22	203	HRA Select Claims	2013
11/24/14	HRA CLAIM PAYMENTS (HRA SELECT 2013)	64.97	203	HRA Select Claims	2013
11/25/14	HRA CLAIM PAYMENTS (HRA SELECT 2013)	808.11	203	HRA Select Claims	2013
11/03/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	(400.34)	204	HRA Waiver Claims	2013
11/04/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	373.00	204	HRA Waiver Claims	2013
11/06/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	336.40	204	HRA Waiver Claims	2013
11/12/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	80.00	204	HRA Waiver Claims	2013
11/17/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	172.33	204	HRA Waiver Claims	2013
11/19/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	493.38	204	HRA Waiver Claims	2013
11/24/14	EXPRESS SCRIPTS 11/18/2014	(2.50)	302	Express Scripts Admin	2013
11/10/14	UPPS PAYROLL	13,072,453.11	101	Premiums	2014
11/24/14	UPPS PAYROLL	13,121,802.38	101	Premiums	2014
11/03/14	UPPS PAYROLL	76.49	101	Premiums	2014
11/06/14	UPPS PAYROLL	320.75	101	Premiums	2014
11/10/14	UPPS PAYROLL	4,063.95	101	Premiums	2014
11/18/14	UPPS PAYROLL	(420.67)	101	Premiums	2014
11/26/14	UPPS PAYROLL	3,462.71	101	Premiums	2014
11/26/14	RETURNED CHECK	(39.99)	101	Premiums	2014
10/17/14	EPAY-HEALTH PREMIUMS 2014	11,050.74	101	Premiums	2014
10/24/14	KRS #31100 10/14 HEALTH PREMIUM	168,473.57	101	Premiums	2014
10/30/14	HEALTH PREMIUMS	559,864.08	101	Premiums	2014
10/31/14	KCTCS PREMIUM PAYMENT OCT 2014	51,604.14	101	Premiums	2014
11/03/14	COBRA PREMIUMS SEPT 2014	94.68	101	Premiums	2014
11/03/14	HEALTH PREMIUMS	1,669,775.20	101	Premiums	2014
11/03/14	EPAY-HEALTH PREMIUMS 2014	114,966.19	101	Premiums	2014
11/03/14	EPAY-HEALTH PREMIUMS 2014	239,380.37	101	Premiums	2014
11/04/14	HEALTH PREMIUMS	300,445.05	101	Premiums	2014
11/05/14	EPAY-HEALTH PREMIUMS 2014	341,747.91	101	Premiums	2014
11/05/14	EPAY-HEALTH PREMIUMS 2014	3,469.38	101	Premiums	2014
11/05/14	HEALTH PREMIUMS	521,012.70	101	Premiums	2014
11/06/14	EPAY-HEALTH PREMIUMS 2014	104,714.17	101	Premiums	2014
11/06/14	EPAY-HEALTH PREMIUMS 2014	113,705.21	101	Premiums	2014
11/06/14	HEALTH PREMIUMS	152,078.83	101	Premiums	2014
11/06/14	KRS #31100 11/14 HEALTH PREMIUM JEFFERSON CO BOE OCT 2014	14,734.32	101	Premiums	2014
11/07/14	HEALTH	1,582,162.23	101	Premiums	2014
11/07/14	HEALTH PREMIUMS	269,176.49	101	Premiums	2014
11/10/14	HEALTH PREMIUMS	919,204.87	101	Premiums	2014
11/12/14	HEALTH PREMIUMS	254,095.53	101	Premiums	2014
11/12/14	EPAY-HEALTH PREMIUMS 2014	100,730.62	101	Premiums	2014

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NOVEMBER 2014 COMBINED TRANSACTION REPORT					
DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
11/12/14	EPAY-HEALTH PREMIUMS 2014	219,890.90	101	Premiums	2014
11/12/14	EPAY-HEALTH PREMIUMS 2014	199,562.54	101	Premiums	2014
11/13/14	EPAY-HEALTH PREMIUMS 2014	9,099.62	101	Premiums	2014
11/13/14	EPAY-HEALTH PREMIUMS 2014	1,773.73	101	Premiums	2014
11/13/14	HEALTH PREMIUMS	342,523.38	101	Premiums	2014
11/13/14	EPAY-HEALTH PREMIUMS 2014	215,038.87	101	Premiums	2014
11/13/14	EPAY-HEALTH PREMIUMS 2014	66,726.84	101	Premiums	2014
11/14/14	JUDICIAL RETIREMENT 11/14	101,025.89	101	Premiums	2014
11/14/14	JUDICIAL RETIREMENT 11/14	4,324.90	101	Premiums	2014
11/14/14	LEGISLATIVE RETIREMENT 11/14	3,534.40	101	Premiums	2014
11/14/14	LEGISLATIVE RETIREMENT 11/14	21,177.88	101	Premiums	2014
11/14/14	HEALTH PREMIUMS	417,628.05	101	Premiums	2014
11/17/14	EPAY-HEALTH PREMIUMS 2014	22,473.88	101	Premiums	2014
11/17/14	EPAY-HEALTH PREMIUMS 2014	41,790.42	101	Premiums	2014
11/17/14	HEALTH PREMIUMS	939,570.54	101	Premiums	2014
11/18/14	HEALTH PREMIUMS	470,648.43	101	Premiums	2014
11/18/14	COBRA PREMIUMS OCT 2014	120,848.21	101	Premiums	2014
11/18/14	EPAY-HEALTH PREMIUMS 2014	70,051.23	101	Premiums	2014
11/19/14	HEALTH PREMIUMS	268,027.35	101	Premiums	2014
11/20/14	EPAY-HEALTH PREMIUMS 2014	14,224.06	101	Premiums	2014
11/20/14	EPAY-HEALTH PREMIUMS 2014	66,116.69	101	Premiums	2014
11/20/14	KRS #31100 11/14 HEALTH PREMIUM	172,601.10	101	Premiums	2014
11/20/14	HEALTH PREMIUMS	92,596.10	101	Premiums	2014
11/21/14	HEALTH PREMIUMS	338,587.14	101	Premiums	2014
11/24/14	EPAY-HEALTH PREMIUMS 2014	167,851.99	101	Premiums	2014
11/24/14	EPAY-HEALTH PREMIUMS 2014	75,193.55	101	Premiums	2014
11/24/14	EPAY-HEALTH PREMIUMS 2014	150,348.20	101	Premiums	2014
11/24/14	HEALTH PREMIUMS	492,180.59	101	Premiums	2014
11/25/14	KRS #31100 10/14 HEALTH PREMIUM	14,279.90	101	Premiums	2014
11/25/14	HEALTH PREMIUMS	500,261.31	101	Premiums	2014
11/26/14	EPAY-HEALTH PREMIUMS 2014	116,414.18	101	Premiums	2014
11/26/14	HEALTH PREMIUMS	746,405.49	101	Premiums	2014
11/03/14	HLTH INS REFUND	(95.96)	101	Premiums	2014
11/10/14	HLTH INS REFUND	(26.49)	101	Premiums	2014
11/25/14	HLTH INS REFUND	(39.99)	101	Premiums	2014
11/03/14	HLTH INS REFUND	(152.98)	101	Premiums	2014
11/10/14	HLTH INS REFUND	(12.98)	101	Premiums	2014
11/25/14	HLTH INS REFUND	(76.49)	101	Premiums	2014
11/03/14	HLTH INS REFUND	(159.96)	101	Premiums	2014
11/25/14	HLTH INS REFUND	(23.99)	101	Premiums	2014
11/03/14	HLTH INS REFUND	(39.99)	101	Premiums	2014
11/25/14	HLTH INS REFUND	(39.99)	101	Premiums	2014
11/03/14	HLTH INS REFUND	(12.98)	101	Premiums	2014

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NOVEMBER 2014 COMBINED TRANSACTION REPORT					
DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
11/25/14	HLTH INS REFUND	(182.02)	101	Premiums	2014
11/03/14	HLTH INS REFUND	(39.99)	101	Premiums	2014
11/25/14	HLTH INS REFUND	(23.99)	101	Premiums	2014
11/25/14	HLTH INS REFUND	(122.98)	101	Premiums	2014
11/25/14	HLTH INS REFUND	(23.99)	101	Premiums	2014
11/25/14	HLTH INS REFUND	(59.99)	101	Premiums	2014
11/25/14	HLTH INS REFUND	(159.96)	101	Premiums	2014
11/25/14	HLTH INS REFUND	(6.49)	101	Premiums	2014
11/03/14	KDE PREMIUMS OCT 2014	55,070,570.38	101	Premiums	2014
11/07/14	KRS 10/14 HEALTH PREMIUMS	21,803,342.35	101	Premiums	2014
11/24/14	KTRS 11/14 PREMIUMS CORRECT DEPOSIT FUND ALLOCATIONS	10,912,492.98	101	Premiums	2014
11/07/14	(1,254.67)	101	Premiums	2014	
11/10/14	UPPS PAYROLL	369,250.00	102	HRA Waiver Contribution	2014
11/24/14	UPPS PAYROLL	372,312.50	102	HRA Waiver Contribution	2014
11/10/14	UPPS PAYROLL	175.00	102	HRA Waiver Contribution	2014
10/30/14	HRA QUASI DEPOSIT	1,925.00	102	HRA Waiver Contribution	2014
11/03/14	HRA QUASI DEPOSIT	175.00	102	HRA Waiver Contribution	2014
11/03/14	EPAY-QUASI HRA	1,400.00	102	HRA Waiver Contribution	2014
11/04/14	HRA QUASI DEPOSIT	1,225.00	102	HRA Waiver Contribution	2014
11/05/14	EPAY-QUASI HRA	700.00	102	HRA Waiver Contribution	2014
11/05/14	HRA QUASI DEPOSIT	525.00	102	HRA Waiver Contribution	2014
11/06/14	EPAY-QUASI HRA	175.00	102	HRA Waiver Contribution	2014
11/06/14	HRA QUASI DEPOSIT	525.00	102	HRA Waiver Contribution	2014
11/10/14	HRA QUASI DEPOSIT	875.00	102	HRA Waiver Contribution	2014
11/12/14	EPAY-QUASI HRA	175.00	102	HRA Waiver Contribution	2014
11/13/14	EPAY-QUASI HRA	175.00	102	HRA Waiver Contribution	2014
11/14/14	HRA QUASI DEPOSIT	962.50	102	HRA Waiver Contribution	2014
11/17/14	EPAY-QUASI HRA	350.00	102	HRA Waiver Contribution	2014
11/17/14	HRA QUASI DEPOSIT	1,750.00	102	HRA Waiver Contribution	2014
11/18/14	EPAY-QUASI HRA	350.00	102	HRA Waiver Contribution	2014
11/19/14	HRA QUASI DEPOSIT	175.00	102	HRA Waiver Contribution	2014
11/20/14	EPAY-QUASI HRA	175.00	102	HRA Waiver Contribution	2014
11/20/14	EPAY-QUASI HRA	875.00	102	HRA Waiver Contribution	2014
11/20/14	HRA QUASI DEPOSIT	1,225.00	102	HRA Waiver Contribution	2014
11/21/14	HRA QUASI DEPOSIT	525.00	102	HRA Waiver Contribution	2014
11/24/14	HRA QUASI DEPOSIT	175.00	102	HRA Waiver Contribution	2014
11/25/14	HRA QUASI DEPOSIT	700.00	102	HRA Waiver Contribution	2014
11/26/14	HRA QUASI DEPOSIT	175.00	102	HRA Waiver Contribution	2014
11/26/14	KDE HRA D&V NOV 2014	66,066.17	102	HRA Waiver Contribution	2014
11/26/14	KDE HRA WAIVER NOV 2014	3,176,453.78	102	HRA Waiver Contribution	2014
12/02/14	INTEREST DISTRIBUTION NOV 2014 2ND QUARTER 2014 EXPRESS	14,167.93	110	Interest Income	2014
11/26/14	SCRIPTS REBATES	11,648,160.73	120	Drug Rebates	2014
10/31/14	MEDICAL CLAIMS 2014	(5,950,209.31)	201	Medical Claims	2014

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NOVEMBER 2014 COMBINED TRANSACTION REPORT					
DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
11/03/14	MEDICAL CLAIMS 2014	(9,244,783.57)	201	Medical Claims	2014
11/04/14	MEDICAL CLAIMS 2014	(3,416,100.68)	201	Medical Claims	2014
11/05/14	MEDICAL CLAIMS 2014	(1,938,661.00)	201	Medical Claims	2014
11/06/14	MEDICAL CLAIMS 2014	(2,742,275.81)	201	Medical Claims	2014
11/07/14	MEDICAL CLAIMS 2014	(4,668,961.95)	201	Medical Claims	2014
11/10/14	MEDICAL CLAIMS 2014	(5,717,247.10)	201	Medical Claims	2014
11/12/14	MEDICAL CLAIMS 2014	(7,788,638.32)	201	Medical Claims	2014
11/13/14	MEDICAL CLAIMS 2014	(1,795,511.85)	201	Medical Claims	2014
11/14/14	MEDICAL CLAIMS 2014	(8,865,887.12)	201	Medical Claims	2014
11/17/14	MEDICAL CLAIMS 2014	(7,932,358.73)	201	Medical Claims	2014
11/18/14	MEDICAL CLAIMS 2014	(5,607,222.13)	201	Medical Claims	2014
11/19/14	MEDICAL CLAIMS 2014	(3,444,601.50)	201	Medical Claims	2014
11/20/14	MEDICAL CLAIMS 2014	(3,210,805.37)	201	Medical Claims	2014
11/21/14	MEDICAL CLAIMS 2014	(5,751,559.53)	201	Medical Claims	2014
11/24/14	MEDICAL CLAIMS 2014	(7,908,703.45)	201	Medical Claims	2014
11/25/14	MEDICAL CLAIMS 2014	(4,189,224.37)	201	Medical Claims	2014
11/21/14	KDE NOV 2014 ASO FEE PMT	29,126.15	202	Humana Admin	2014
11/17/14	HUMANA ASO FEES 11/2014	(6,181,003.54)	202	Humana Admin	2014
11/26/14	HUMANA BIOMETRICS 10/2014	(18,240.00)	202	Humana Admin	2014
11/26/14	HUMANA SHARED SAVINGS 10/2014	(203,165.36)	202	Humana Admin	2014
11/26/14	HUMANA DIABETES PREVENTION				
11/26/14	10/2014	(7,453.25)	202	Humana Admin	2014
11/26/14	HUMANA COMPASS REWARDS 10/2014	(34,685.20)	202	Humana Admin	2014
11/26/14	HUMANA ONCOLOGY 10/2014	(76,320.00)	202	Humana Admin	2014
10/31/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(102,501.83)	203	HRA Select Claims	2014
11/03/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(184,323.54)	203	HRA Select Claims	2014
11/04/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(32,447.16)	203	HRA Select Claims	2014
11/05/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(78,073.88)	203	HRA Select Claims	2014
11/06/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(136,379.11)	203	HRA Select Claims	2014
11/07/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(103,055.20)	203	HRA Select Claims	2014
11/10/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(200,043.07)	203	HRA Select Claims	2014
11/12/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(108,201.77)	203	HRA Select Claims	2014
11/13/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(90,264.51)	203	HRA Select Claims	2014
11/14/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(95,942.16)	203	HRA Select Claims	2014
11/17/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(192,868.63)	203	HRA Select Claims	2014
11/18/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(39,756.26)	203	HRA Select Claims	2014
11/19/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(67,137.30)	203	HRA Select Claims	2014
11/20/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(88,880.25)	203	HRA Select Claims	2014
11/21/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(92,705.12)	203	HRA Select Claims	2014

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NOVEMBER 2014 COMBINED TRANSACTION REPORT					
DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
11/24/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(189,435.49)	203	HRA Select Claims	2014
11/25/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(31,499.02)	203	HRA Select Claims	2014
10/31/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(120,128.70)	204	HRA Waiver Claims	2014
11/03/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(247,494.34)	204	HRA Waiver Claims	2014
11/04/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(36,284.41)	204	HRA Waiver Claims	2014
11/05/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(140,677.10)	204	HRA Waiver Claims	2014
11/06/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(187,591.35)	204	HRA Waiver Claims	2014
11/07/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(123,978.70)	204	HRA Waiver Claims	2014
11/10/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(281,283.90)	204	HRA Waiver Claims	2014
11/12/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(156,053.56)	204	HRA Waiver Claims	2014
11/13/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(113,047.51)	204	HRA Waiver Claims	2014
11/14/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(152,460.96)	204	HRA Waiver Claims	2014
11/17/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(250,239.03)	204	HRA Waiver Claims	2014
11/18/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(61,473.66)	204	HRA Waiver Claims	2014
11/19/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(110,719.88)	204	HRA Waiver Claims	2014
11/20/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(128,296.61)	204	HRA Waiver Claims	2014
11/21/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(137,497.62)	204	HRA Waiver Claims	2014
11/24/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(254,073.47)	204	HRA Waiver Claims	2014
11/25/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(65,350.13)	204	HRA Waiver Claims	2014
11/04/14	EXPRESS SCRIPTS 11/04/2014	(6,567,965.77)	301	Pharmacy Claims	2014
11/12/14	EXPRESS SCRIPTS 11/12/2014	(6,797,675.19)	301	Pharmacy Claims	2014
11/18/14	EXPRESS SCRIPTS 11/18/2014	(7,063,582.52)	301	Pharmacy Claims	2014
11/25/14	EXPRESS SCRIPTS 11/25/2014 EXPRESS SCRIPTS 11/04/2014	(6,650,167.15)	301	Pharmacy Claims	2014
11/13/14	COUNTS EXPRESS SCRIPTS 11/04/2014	(404,274.10)	302	Express Scripts Admin	2014
11/13/14	VACCINES	(7,385.00)	302	Express Scripts Admin	2014
11/13/14	EXPRESS SCRIPTS 11/04/2014 EXPRESS SCRIPTS 11/11/2014	(121,085.31)	302	Express Scripts Admin	2014
11/17/14	VACCINES	(6,077.50)	302	Express Scripts Admin	2014
11/17/14	EXPRESS SCRIPTS 11/11/2014	(121,526.63)	302	Express Scripts Admin	2014
11/24/14	EXPRESS SCRIPTS 11/18/2014 EXPRESS SCRIPTS 11/18/2014	(122,529.12)	302	Express Scripts Admin	2014
11/24/14	VACCINES EXPRESS SCRIPTS 11/25/2014	(4,172.50)	302	Express Scripts Admin	2014
11/26/14	VACCINES EXPRESS SCRIPTS 11/25/2014	(3,010.00)	302	Express Scripts Admin	2014
11/26/14	CONSUMER CHOICE PLAN	(82,202.25)	302	Express Scripts Admin	2014
11/26/14	EXPRESS SCRIPTS 11/25/2014	(122,305.47)	302	Express Scripts Admin Operating Transfer/Exp & Adj	2014
11/13/14	CHECK CANCELLATION FEES	(5.00)	501		2014

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NOVEMBER 2014 COMBINED TRANSACTION REPORT					
DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description Operating Transfer/Exp & Adj	Plan Year
11/05/14	2014 FSA LOAN PAYMENT	350,000.00	501		2014
	November Activity	<u>\$13,815,678.93</u>			
	Ending Balance	<u>\$354,024,553.60</u>			

November Account Summary		
101	Premiums	127,960,832.20
102	HRA Waiver Contribution	3,999,569.95
110	Interest Income	21,135.21
120	Drug Rebates	11,648,160.73
130	Transfers <i>From</i> other plan year(s)	0.00
201	Medical Claims	(91,196,731.51)
202	Humana Admin	(6,495,355.15)
203	HRA Select Claims	(1,832,367.83)
204	HRA Waiver Claims	(2,565,596.16)
301	Pharmacy Claims	(27,079,390.63)
302	Express Scripts Admin	(994,572.88)
500	Transfers <i>To</i> other plan year(s)	0.00
501	Operating Transfer/ Exp & Adj	349,995.00
Account Activity – November 2014		13,815,678.93

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DECEMBER 2014 COMBINED TRANSACTION REPORT					
DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
	<u>Beginning Balance</u>	\$354,024,553.60			
01/06/15	INTEREST DISTRIBUTION DEC 2014	8,884.30	110	Interest Income	2012
12/04/14	MEDICAL CLAIM RECOVERY OCTOBER 2014, PY 2012	355,935.73	201	Medical Claims	2012
12/04/14	MEDICAL ESCHEATS OCTOBER 2014, PY 2012	39,696.80	201	Medical Claims	2012
12/30/14	MEDICAL VOIDS NOVEMBER 2014, PY 2012	1,102.50	201	Medical Claims	2012
12/30/14	MEDICAL CLAIM RECOVERY NOVEMBER 2014, PY 2012	535,932.56	201	Medical Claims	2012
12/30/14	MEDICAL ESCHEATS NOVEMBER 2014, PY 2012	336.37	201	Medical Claims	2012
11/26/14	MEDICAL CLAIMS 2012	(3,805.45)	201	Medical Claims	2012
12/01/14	MEDICAL CLAIMS 2012	54.09	201	Medical Claims	2012
12/02/14	MEDICAL CLAIMS 2012	1,424.03	201	Medical Claims	2012
12/03/14	MEDICAL CLAIMS 2012	(2,401.15)	201	Medical Claims	2012
12/04/14	MEDICAL CLAIMS 2012	(1,346.45)	201	Medical Claims	2012
12/05/14	MEDICAL CLAIMS 2012	6,328.76	201	Medical Claims	2012
12/08/14	MEDICAL CLAIMS 2012	(780.74)	201	Medical Claims	2012
12/09/14	MEDICAL CLAIMS 2012	(3,852.65)	201	Medical Claims	2012
12/10/14	MEDICAL CLAIMS 2012	(8,494.81)	201	Medical Claims	2012
12/11/14	MEDICAL CLAIMS 2012	(11,270.20)	201	Medical Claims	2012
12/12/14	MEDICAL CLAIMS 2012	(8,640.80)	201	Medical Claims	2012
12/15/14	MEDICAL CLAIMS 2012	(2,330.12)	201	Medical Claims	2012
12/16/14	MEDICAL CLAIMS 2012	(3,558.61)	201	Medical Claims	2012
12/17/14	MEDICAL CLAIMS 2012	(1,001.96)	201	Medical Claims	2012
12/18/14	MEDICAL CLAIMS 2012	(1,664.09)	201	Medical Claims	2012
12/19/14	MEDICAL CLAIMS 2012	(1,639.44)	201	Medical Claims	2012
12/22/14	MEDICAL CLAIMS 2012	(4,161.51)	201	Medical Claims	2012
12/23/14	MEDICAL CLAIMS 2012	(2,621.81)	201	Medical Claims	2012
12/29/14	MEDICAL CLAIMS 2012	(14,223.79)	201	Medical Claims	2012
12/30/14	MEDICAL CLAIMS 2012	17.75	201	Medical Claims	2012
12/29/14	HUMANA SHARED SAVINGS 11/2014	(34.22)	202	Humana Admin	2012
12/03/14	HRA SELECT ESCHEATS OCTOBER 2014, PY 2013	(134.24)	203	HRA Select Claims	2012
12/03/14	HRA WAIVER RECOVERIES OCTOBER 2014, PY 2012	230.00	204	HRA Waiver Claims	2012
12/02/14	EXPRESS SCRIPTS 12/02/2014	6,291.60	301	Pharmacy Claims - Express Scripts	2012
12/16/14	EXPRESS SCRIPTS 12/16/2014	0.52	301	Pharmacy Claims - Express Scripts	2012
12/23/14	EXPRESS SCRIPTS 12/23/2014	1,365.24	301	Pharmacy Claims - Express Scripts	2012
12/19/14	EXPRESS SCRIPTS 12/16/2014	(32.58)	302	Express Scripts Admin	2012
01/06/15	INTEREST DISTRIBUTION DEC 2014	181.73	110	Interest Income	2013
12/04/14	MEDICAL ESCHEATS OCTOBER 2014, PY 2013	4,385.12	201	Medical Claims	2013
12/04/14	MEDICAL VOIDS OCTOBER 2014, PY 2013	4,450.80	201	Medical Claims	2013
12/04/14	MEDICAL CLAIM RECOVERY OCTOBER 2014, PY 2013	942,963.64	201	Medical Claims	2013
12/30/14	MEDICAL CLAIM RECOVERY NOVEMBER 2014, PY 2013	899,935.77	201	Medical Claims	2013

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DECEMBER 2014 COMBINED TRANSACTION REPORT					
DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
12/30/14	MEDICAL ESCHEATS NOVEMBER 2014, PY 2013	521.65	201	Medical Claims	2013
12/30/14	MEDICAL VOIDS NOVEMBER 2014, PY 2013	3,663.49	201	Medical Claims	2013
11/26/14	MEDICAL CLAIMS 2013	(15,985.17)	201	Medical Claims	2013
12/01/14	MEDICAL CLAIMS 2013	(378,832.70)	201	Medical Claims	2013
12/02/14	MEDICAL CLAIMS 2013	(354,704.72)	201	Medical Claims	2013
12/03/14	MEDICAL CLAIMS 2013	8,386.06	201	Medical Claims	2013
12/04/14	MEDICAL CLAIMS 2013	(6,091.43)	201	Medical Claims	2013
12/05/14	MEDICAL CLAIMS 2013	(305,323.55)	201	Medical Claims	2013
12/08/14	MEDICAL CLAIMS 2013	(55,818.56)	201	Medical Claims	2013
12/09/14	MEDICAL CLAIMS 2013	(9,699.90)	201	Medical Claims	2013
12/10/14	MEDICAL CLAIMS 2013	19,522.30	201	Medical Claims	2013
12/11/14	MEDICAL CLAIMS 2013	(160,501.59)	201	Medical Claims	2013
12/12/14	MEDICAL CLAIMS 2013	(48,990.65)	201	Medical Claims	2013
12/15/14	MEDICAL CLAIMS 2013	(299.99)	201	Medical Claims	2013
12/16/14	MEDICAL CLAIMS 2013	(44,062.15)	201	Medical Claims	2013
12/17/14	MEDICAL CLAIMS 2013	(101,490.62)	201	Medical Claims	2013
12/18/14	MEDICAL CLAIMS 2013	(18,396.54)	201	Medical Claims	2013
12/19/14	MEDICAL CLAIMS 2013	(44,985.55)	201	Medical Claims	2013
12/22/14	MEDICAL CLAIMS 2013	(14,888.44)	201	Medical Claims	2013
12/23/14	MEDICAL CLAIMS 2013	(40,023.59)	201	Medical Claims	2013
12/24/14	MEDICAL CLAIMS 2013	(18,622.90)	201	Medical Claims	2013
12/29/14	MEDICAL CLAIMS 2013	(52,123.94)	201	Medical Claims	2013
12/30/14	MEDICAL CLAIMS 2013	(41,890.84)	201	Medical Claims	2013
12/29/14	HUMANA SHARED SAVINGS 11/2014 HRA SELECT ESCHEATS OCTOBER 2014, PY 2014	(1,087.98)	202	Humana Admin	2013
12/03/14	HRA SELECT RECOVERIES OCTOBER 2014, PY 2013	1,324.95	203	HRA Select Claims	2013
11/26/14	HRA CLAIM PAYMENTS (HRA SELECT 2013)	93.84	203	HRA Select Claims	2013
12/10/14	HRA CLAIM PAYMENTS (HRA SELECT 2013) HRA WAIVER RECOVERIES OCTOBER 2014, PY 2013	145.22	203	HRA Select Claims	2013
12/03/14	HRA LIMITED VOIDS OCTOBER 2014, PY 2013	2,205.00	204	HRA Waiver Claims	2013
12/03/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	1,587.24	204	HRA Waiver Claims	2013
12/04/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	224.65	204	HRA Waiver Claims	2013
12/09/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	58.55	204	HRA Waiver Claims	2013
12/10/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	40.00	204	HRA Waiver Claims	2013
12/11/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	35.00	204	HRA Waiver Claims	2013
12/12/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	67.80	204	HRA Waiver Claims	2013
12/18/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	(15.00)	204	HRA Waiver Claims	2013
12/19/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	(58.55)	204	HRA Waiver Claims	2013
12/22/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	29.52	204	HRA Waiver Claims	2013
12/23/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	37.77	204	HRA Waiver Claims	2013
12/29/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	42.73	204	HRA Waiver Claims	2013
12/30/14	HRA CLAIM PAYMENTS (HRA WAIVER 2013)	1,961.74	204	HRA Waiver Claims	2013
12/02/14	EXPRESS SCRIPTS 12/02/2014	2,844.45	301	Pharmacy Claims -	2013

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
				Express Scripts	
12/09/14	EXPRESS SCRIPTS 12/09/2014	(235.69)	301	Pharmacy Claims - Express Scripts	2013
12/16/14	EXPRESS SCRIPTS 12/16/2014	(2.94)	301	Pharmacy Claims - Express Scripts	2013
12/23/14	EXPRESS SCRIPTS 12/23/2014	57.65	301	Pharmacy Claims - Express Scripts	2013
12/03/14	EXPRESS SCRIPTS 10/28/2014	(2.58)	302	Express Scripts Admin	2013
12/12/14	EXPRESS SCRIPTS 12/09/2014	(1.29)	302	Express Scripts Admin	2013
12/19/14	EXPRESS SCRIPTS 12/16/2014	(7.50)	302	Express Scripts Admin	2013
12/09/14	UPPS PAYROLL	13,068,355.18	101	Premiums	2014
12/22/14	UPPS PAYROLL	13,092,382.42	101	Premiums	2014
12/01/14	UPPS PAYROLL	40.08	101	Premiums	2014
12/02/14	UPPS PAYROLL	328.14	101	Premiums	2014
12/15/14	UPPS PAYROLL	(670.62)	101	Premiums	2014
12/17/14	UPPS PAYROLL	(420.67)	101	Premiums	2014
12/30/14	UPPS PAYROLL	(850.52)	101	Premiums	2014
12/31/14	UPPS PAYROLL	73.43	101	Premiums	2014
12/16/14	RETURNED CHECK	(152.98)	101	Premiums	2014
12/24/14	RETURNED CHECK	(8,255.16)	101	Premiums	2014
12/02/14	VOIDED CHECK	59.99	101	Premiums	2014
12/02/14	VOIDED CHECK	76.49	101	Premiums	2014
12/02/14	VOIDED CHECK	39.99	101	Premiums	2014
12/12/14	LEGISLATIVE RETIREMENT 8/14	63.26	101	Premiums	2014
12/01/14	HEALTH PREMIUMS	1,201,743.15	101	Premiums	2014
12/02/14	HEALTH PREMIUMS	1,866,445.57	101	Premiums	2014
12/03/14	EPAY-HEALTH PREMIUMS 2014	687,823.21	101	Premiums	2014
12/03/14	EPAY-HEALTH PREMIUMS 2014	202,533.84	101	Premiums	2014
12/03/14	EPAY-HEALTH PREMIUMS 2014	141,697.93	101	Premiums	2014
12/03/14	HEALTH PREMIUMS	819,687.89	101	Premiums	2014
12/04/14	KRS #31100 12/14 HEALTH PREMIUM	14,661.87	101	Premiums	2014
12/04/14	HEALTH PREMIUMS	554,188.55	101	Premiums	2014
12/04/14	EPAY-HEALTH PREMIUMS 2014	19,300.40	101	Premiums	2014
12/04/14	EPAY-HEALTH PREMIUMS 2014	608,738.73	101	Premiums	2014
12/04/14	EPAY-HEALTH PREMIUMS 2014	332,839.39	101	Premiums	2014
12/05/14	EPAY-HEALTH PREMIUMS 2014	224,599.29	101	Premiums	2014
12/05/14	HEALTH PREMIUMS	371,369.29	101	Premiums	2014
12/08/14	EPAY-HEALTH PREMIUMS 2014	58,847.59	101	Premiums	2014
12/08/14	EPAY-HEALTH PREMIUMS 2014	102,714.70	101	Premiums	2014
12/08/14	HEALTH PREMIUMS	1,155,007.05	101	Premiums	2014
12/09/14	HEALTH PREMIUMS	1,053,767.49	101	Premiums	2014
12/10/14	EPAY-HEALTH PREMIUMS 2014	38,811.44	101	Premiums	2014
12/10/14	HEALTH PREMIUMS	182,824.94	101	Premiums	2014
12/11/14	EPAY-HEALTH PREMIUMS 2014	106,748.15	101	Premiums	2014
12/11/14	HEALTH PREMIUMS	291,218.93	101	Premiums	2014

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
12/12/14	EPAY-HEALTH PREMIUMS 2014	45,558.66	101	Premiums	2014
12/12/14	HEALTH PREMIUMS	532,218.60	101	Premiums	2014
12/15/14	HEALTH PREMIUMS	525,992.97	101	Premiums	2014
12/15/14	EPAY-HEALTH PREMIUMS 2014	45,607.99	101	Premiums	2014
12/15/14	EPAY-HEALTH PREMIUMS 2014	22,917.49	101	Premiums	2014
12/16/14	HEALTH PREMIUMS	309,847.93	101	Premiums	2014
12/17/14	EPAY-HEALTH PREMIUMS 2014	87,964.57	101	Premiums	2014
12/17/14	KRS #31100 12/14 HEALTH PREMIUM	171,113.45	101	Premiums	2014
12/17/14	COBRA PREMIUMS NOV 2014	106,782.65	101	Premiums	2014
12/17/14	HEALTH PREMIUMS	468,865.36	101	Premiums	2014
12/17/14	JEFFERSON CO BOE NOV 2014 HEALTH	1,586,430.95	101	Premiums	2014
12/18/14	JUDICIAL RETIREMENT 12/14	99,271.88	101	Premiums	2014
12/18/14	JUDICIAL RETIREMENT 12/14	4,250.74	101	Premiums	2014
12/18/14	LEGISLATIVE RETIREMENT 12/14	3,534.40	101	Premiums	2014
12/18/14	LEGISLATIVE RETIREMENT 12/14	21,177.88	101	Premiums	2014
12/17/14	EPAY-HEALTH PREMIUMS 2014	81,584.88	101	Premiums	2014
12/18/14	HEALTH PREMIUMS	255,509.51	101	Premiums	2014
12/19/14	HEALTH PREMIUMS	325,632.89	101	Premiums	2014
12/22/14	EPAY-HEALTH PREMIUMS 2014	465,282.82	101	Premiums	2014
12/22/14	HEALTH PREMIUMS	869,588.89	101	Premiums	2014
12/22/14	EPAY-HEALTH PREMIUMS 2014	56,669.96	101	Premiums	2014
12/22/14	EPAY-HEALTH PREMIUMS 2014	132,765.93	101	Premiums	2014
12/23/14	HEALTH PREMIUMS	43,272.24	101	Premiums	2014
12/24/14	EPAY-HEALTH PREMIUMS 2014	271,524.37	101	Premiums	2014
12/24/14	HEALTH PREMIUMS	406,204.10	101	Premiums	2014
12/29/14	HEALTH PREMIUMS	1,215,091.83	101	Premiums	2014
12/30/14	HEALTH PREMIUMS	682,958.22	101	Premiums	2014
12/31/14	EPAY-HEALTH PREMIUMS 2014	228,787.85	101	Premiums	2014
12/31/14	EPAY-HEALTH PREMIUMS 2014	108,110.15	101	Premiums	2014
12/31/14	EPAY-HEALTH PREMIUMS 2014	190,992.72	101	Premiums	2014
12/31/14	HEALTH PREMIUMS	666,265.92	101	Premiums	2014
12/23/14	COBRA PREMIUM REFUND	(1,863.87)	101	Premiums	2014
12/02/14	HLTH INS REFUND	(122.98)	101	Premiums	2014
12/11/14	HLTH INS REFUND	(68.44)	101	Premiums	2014
12/18/14	HLTH INS REFUND	(789.04)	101	Premiums	2014
12/31/14	HLTH INS REFUND	(47.98)	101	Premiums	2014
12/02/14	HLTH INS REFUND	(12.98)	101	Premiums	2014
12/11/14	HLTH INS REFUND	(699.28)	101	Premiums	2014
12/18/14	HLTH INS REFUND	(182.02)	101	Premiums	2014
12/31/14	HLTH INS REFUND	(152.98)	101	Premiums	2014
12/02/14	HLTH INS REFUND	(392.75)	101	Premiums	2014
12/18/14	HLTH INS REFUND	(39.99)	101	Premiums	2014
12/31/14	HLTH INS REFUND	(113.99)	101	Premiums	2014

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
12/02/14	HLTH INS REFUND	(642.98)	101	Premiums	2014
12/18/14	HLTH INS REFUND	(223.68)	101	Premiums	2014
12/02/14	HLTH INS REFUND	(47.98)	101	Premiums	2014
12/18/14	HLTH INS REFUND	(26.06)	101	Premiums	2014
12/02/14	HLTH INS REFUND	(455.96)	101	Premiums	2014
12/18/14	HLTH INS REFUND	(227.98)	101	Premiums	2014
12/18/14	HLTH INS REFUND	(205.50)	101	Premiums	2014
12/18/14	HLTH INS REFUND	(136.52)	101	Premiums	2014
12/18/14	HLTH INS REFUND	(47.98)	101	Premiums	2014
12/18/14	HLTH INS REFUND	(30.22)	101	Premiums	2014
12/18/14	HLTH INS REFUND	(23.99)	101	Premiums	2014
12/18/14	HLTH INS REFUND	(159.96)	101	Premiums	2014
12/18/14	HLTH INS REFUND	(79.98)	101	Premiums	2014
12/18/14	HLTH INS REFUND	(102.98)	101	Premiums	2014
12/18/14	HLTH INS REFUND	(76.49)	101	Premiums	2014
12/18/14	HLTH INS REFUND	(123.52)	101	Premiums	2014
12/18/14	HLTH INS REFUND	(119.98)	101	Premiums	2014
12/18/14	HLTH INS REFUND	(26.49)	101	Premiums	2014
12/01/14	KDE PREMIUMS NOV 2014	55,529,574.75	101	Premiums	2014
12/12/14	KRS 12/14 HEALTH PREMIUMS	21,703,207.90	101	Premiums	2014
12/15/14	KTRS 12/14 PREMIUMS	10,801,085.68	101	Premiums	2014
12/15/14	CORRECT DEPOSIT FUND ALLOCATIONS	(580.42)	101	Premiums	2014
12/19/14	CORRECT DEPOSIT FUND ALLOCATIONS	61,849.98	101	Premiums	2014
12/29/14	CORRECT NSF FUND ALLOCATIONS	128.62	101	Premiums	2014
12/09/14	UPPS PAYROLL	373,012.50	102	HRA Waiver Contribution	2014
12/22/14	UPPS PAYROLL	373,537.50	102	HRA Waiver Contribution	2014
12/02/14	UPPS PAYROLL	(87.50)	102	HRA Waiver Contribution	2014
12/01/14	HRA QUASI DEPOSIT	175.00	102	HRA Waiver Contribution	2014
12/02/14	HRA QUASI DEPOSIT	4,025.00	102	HRA Waiver Contribution	2014
12/03/14	EPAY-QUASI HRA	1,400.00	102	HRA Waiver Contribution	2014
12/04/14	HRA QUASI DEPOSIT	1,137.50	102	HRA Waiver Contribution	2014
12/04/14	EPAY-QUASI HRA	875.00	102	HRA Waiver Contribution	2014
12/08/14	HRA QUASI DEPOSIT	525.00	102	HRA Waiver Contribution	2014
12/10/14	EPAY-QUASI HRA	525.00	102	HRA Waiver Contribution	2014
12/11/14	EPAY-QUASI HRA	350.00	102	HRA Waiver Contribution	2014
12/12/14	EPAY-QUASI HRA	175.00	102	HRA Waiver Contribution	2014
12/12/14	HRA QUASI DEPOSIT	175.00	102	HRA Waiver Contribution	2014
12/15/14	HRA QUASI DEPOSIT	525.00	102	HRA Waiver Contribution	2014
12/15/14	EPAY-QUASI HRA	350.00	102	HRA Waiver Contribution	2014
12/17/14	EPAY-QUASI HRA	525.00	102	HRA Waiver Contribution	2014
12/17/14	HRA QUASI DEPOSIT	1,400.00	102	HRA Waiver Contribution	2014
12/18/14	HRA QUASI DEPOSIT	350.00	102	HRA Waiver Contribution	2014
12/22/14	HRA QUASI DEPOSIT	175.00	102	HRA Waiver Contribution	2014

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DECEMBER 2014 COMBINED TRANSACTION REPORT					
DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
12/23/14	HRA QUASI DEPOSIT	350.00	102	HRA Waiver Contribution	2014
12/24/14	EPAY-QUASI HRA	175.00	102	HRA Waiver Contribution	2014
12/29/14	HRA QUASI DEPOSIT	1,225.00	102	HRA Waiver Contribution	2014
12/31/14	EPAY-QUASI HRA	700.00	102	HRA Waiver Contribution	2014
12/31/14	HRA QUASI DEPOSIT	1,575.00	102	HRA Waiver Contribution	2014
12/31/14	KDE HRA WAIVER DEC 2014	3,174,591.17	102	HRA Waiver Contribution	2014
12/31/14	KDE HRA D&V DEC 2014	72,712.50	102	HRA Waiver Contribution	2014
01/06/15	INTEREST DISTRIBUTION DEC 2014	19,814.83	110	Interest Income	2014
12/04/14	MEDICAL VOIDS OCTOBER 2014, PY 2014 MEDICAL CLAIM RECOVERY OCTOBER 2014, PY 2014	48,142.25	201	Medical Claims	2014
12/04/14	2014, PY 2014	937,037.85	201	Medical Claims	2014
12/30/14	MEDICAL VOIDS NOVEMBER 2014, PY 2014 MEDICAL CLAIM RECOVERY NOVEMBER 2014, PY 2014	6,065.31	201	Medical Claims	2014
12/30/14	2014, PY 2014	1,024,263.46	201	Medical Claims	2014
11/26/14	MEDICAL CLAIMS 2014	(2,944,049.20)	201	Medical Claims	2014
12/01/14	MEDICAL CLAIMS 2014	(15,341,090.49)	201	Medical Claims	2014
12/02/14	MEDICAL CLAIMS 2014	(1,479,384.44)	201	Medical Claims	2014
12/03/14	MEDICAL CLAIMS 2014	(1,913,091.87)	201	Medical Claims	2014
12/04/14	MEDICAL CLAIMS 2014	(3,295,420.77)	201	Medical Claims	2014
12/05/14	MEDICAL CLAIMS 2014	(5,456,943.33)	201	Medical Claims	2014
12/08/14	MEDICAL CLAIMS 2014	(8,131,789.12)	201	Medical Claims	2014
12/09/14	MEDICAL CLAIMS 2014	(4,807,362.11)	201	Medical Claims	2014
12/10/14	MEDICAL CLAIMS 2014	(2,807,595.79)	201	Medical Claims	2014
12/11/14	MEDICAL CLAIMS 2014	(3,066,360.28)	201	Medical Claims	2014
12/12/14	MEDICAL CLAIMS 2014	(6,097,369.49)	201	Medical Claims	2014
12/15/14	MEDICAL CLAIMS 2014	(5,461,006.17)	201	Medical Claims	2014
12/16/14	MEDICAL CLAIMS 2014	(4,004,036.50)	201	Medical Claims	2014
12/17/14	MEDICAL CLAIMS 2014	(4,363,397.34)	201	Medical Claims	2014
12/18/14	MEDICAL CLAIMS 2014	(3,275,439.33)	201	Medical Claims	2014
12/19/14	MEDICAL CLAIMS 2014	(7,781,367.02)	201	Medical Claims	2014
12/22/14	MEDICAL CLAIMS 2014	(5,820,948.46)	201	Medical Claims	2014
12/23/14	MEDICAL CLAIMS 2014	(6,190,603.90)	201	Medical Claims	2014
12/24/14	MEDICAL CLAIMS 2014	(2,884,760.33)	201	Medical Claims	2014
12/29/14	MEDICAL CLAIMS 2014	(14,628,806.38)	201	Medical Claims	2014
12/30/14	MEDICAL CLAIMS 2014	(4,391,033.88)	201	Medical Claims	2014
12/01/14	FIRST ONSITE LLC	(51,311.85)	201	Medical Claims	2014
12/29/14	HUMANA BIOMETRICS 11/2014	(212,650.00)	202	Humana Admin	2014
12/29/14	HUMANA ONCOLGY 11/2014	(74,736.00)	202	Humana Admin	2014
12/29/14	HUMANA SHARED SAVINGS 11/2014	(209,062.03)	202	Humana Admin	2014
12/29/14	HUMANA COMPASS 11/2014	(70,938.53)	202	Humana Admin	2014
12/29/14	HUMANA DIABETES PREV PROG 11/2014 HRA SELECT VOIDS OCTOBER 2014, PY 2014	(720.00)	202	Humana Admin	2014
12/03/14	HRA SELECT RECOVERIES OCTOBER 2014, PY 2014	361.58	203	HRA Select Claims	2014
12/03/14	2014, PY 2014	11,307.39	203	HRA Select Claims	2014
11/26/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(72,779.24)	203	HRA Select Claims	2014

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DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
12/01/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(277,536.08)	203	HRA Select Claims	2014
12/02/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(21,481.46)	203	HRA Select Claims	2014
12/03/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(65,337.09)	203	HRA Select Claims	2014
12/04/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(94,972.00)	203	HRA Select Claims	2014
12/05/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(94,168.45)	203	HRA Select Claims	2014
12/08/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(220,046.57)	203	HRA Select Claims	2014
12/09/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(45,082.39)	203	HRA Select Claims	2014
12/10/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(77,415.45)	203	HRA Select Claims	2014
12/11/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(103,210.61)	203	HRA Select Claims	2014
12/12/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(98,348.62)	203	HRA Select Claims	2014
12/15/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(209,090.12)	203	HRA Select Claims	2014
12/16/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(34,783.37)	203	HRA Select Claims	2014
12/17/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(89,501.36)	203	HRA Select Claims	2014
12/18/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(107,620.43)	203	HRA Select Claims	2014
12/19/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(117,830.37)	203	HRA Select Claims	2014
12/22/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(281,729.58)	203	HRA Select Claims	2014
12/23/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(41,163.56)	203	HRA Select Claims	2014
12/24/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(131,761.52)	203	HRA Select Claims	2014
12/29/14	HRA CLAIM PAYMENTS (HRA SELECT 2014)	(383,161.02)	203	HRA Select Claims	2014
12/30/14	HRA CLAIM PAYMENTS (HRA SELECT 2014) HRA WAIVER RECOVERIES OCTOBER 2014, PY 2014	(38,732.38)	203	HRA Select Claims	2014
12/03/14	HRA LIMITED VOIDS OCTOBER 2014, PY 2014	39,376.93	204	HRA Waiver Claims	2014
12/03/14	HRA WAIVER VOIDS OCTOBER 2014, PY 2014	9.11	204	HRA Waiver Claims	2014
12/03/14	HRA LIMITED RECOVERIES OCTOBER 2014, PY 2014	5,606.79	204	HRA Waiver Claims	2014
12/03/14		81.47	204	HRA Waiver Claims	2014
11/26/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(127,824.98)	204	HRA Waiver Claims	2014
12/01/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(371,937.15)	204	HRA Waiver Claims	2014
12/02/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(61,068.03)	204	HRA Waiver Claims	2014
12/03/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(98,672.45)	204	HRA Waiver Claims	2014
12/04/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(149,688.08)	204	HRA Waiver Claims	2014
12/05/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(160,600.48)	204	HRA Waiver Claims	2014
12/08/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(332,021.91)	204	HRA Waiver Claims	2014
12/09/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(95,760.15)	204	HRA Waiver Claims	2014
12/10/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(146,424.23)	204	HRA Waiver Claims	2014
12/11/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(165,689.27)	204	HRA Waiver Claims	2014
12/12/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(151,407.16)	204	HRA Waiver Claims	2014
12/15/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(275,773.30)	204	HRA Waiver Claims	2014
12/16/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(52,016.57)	204	HRA Waiver Claims	2014
12/17/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(117,452.35)	204	HRA Waiver Claims	2014
12/18/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(154,143.30)	204	HRA Waiver Claims	2014
12/19/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(154,772.10)	204	HRA Waiver Claims	2014
12/22/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(425,254.51)	204	HRA Waiver Claims	2014
12/23/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(89,782.65)	204	HRA Waiver Claims	2014

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DECEMBER 2014 COMBINED TRANSACTION REPORT					
DATE	DESCRIPTION	AMOUNT	LRC Code	LRC Description	Plan Year
12/24/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(237,631.71)	204	HRA Waiver Claims	2014
12/29/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(518,439.81)	204	HRA Waiver Claims	2014
12/30/14	HRA CLAIM PAYMENTS (HRA WAIVER 2014)	(79,813.07)	204	HRA Waiver Claims Pharmacy Claims - Express Scripts	2014
12/02/14	EXPRESS SCRIPTS 12/02/2014	(5,908,864.85)	301	Pharmacy Claims - Express Scripts	2014
12/09/14	EXPRESS SCRIPTS 12/09/2014	(7,432,384.13)	301	Express Scripts	2014
12/16/14	EXPRESS SCRIPTS 12/16/2014	(7,909,605.17)	301	Pharmacy Claims - Express Scripts	2014
12/23/14	EXPRESS SCRIPTS 12/23/2014	(8,077,576.81)	301	Pharmacy Claims - Express Scripts	2014
12/30/14	EXPRESS SCRIPTS 12/30/2014	(6,533,225.40)	301	Pharmacy Claims - Express Scripts	2014
12/03/14	EXPRESS SCRIPTS 10/28/2014 VACCINES EXPRESS SCRIPTS 10/28/2014 CONSUMER CHOICE PLAN	(9,775.00)	302	Express Scripts Admin	2014
12/03/14	EXPRESS SCRIPTS 10/28/2014	(80,595.45)	302	Express Scripts Admin	2014
12/03/14	EXPRESS SCRIPTS 10/28/2014	(117,933.90)	302	Express Scripts Admin	2014
12/08/14	EXPRESS SCRIPTS 12/02/2014 VACCINES	(111,007.92)	302	Express Scripts Admin	2014
12/08/14	EXPRESS SCRIPTS 12/02/2014 COUNTS	(1,892.50)	302	Express Scripts Admin	2014
12/12/14	EXPRESS SCRIPTS 12/09/2014 VACCINES	(409,308.50)	302	Express Scripts Admin	2014
12/12/14	EXPRESS SCRIPTS 12/09/2014	(1,825.00)	302	Express Scripts Admin	2014
12/19/14	EXPRESS SCRIPTS 12/16/2014 MI HICA TAX	(125,468.15)	302	Express Scripts Admin	2014
12/19/14	EXPRESS SCRIPTS 12/16/2014	(0.61)	302	Express Scripts Admin	2014
12/19/14	EXPRESS SCRIPTS 12/16/2014 VACCINES	(130,185.20)	302	Express Scripts Admin	2014
12/30/14	EXPRESS SCRIPTS 12/16/2014 VACCINES 2015 FSA STARTUP FUNDING	(1,787.50)	302	Operating Transfer/Exp & Adj	2014
12/30/14	2015 FSA STARTUP FUNDING	(1,000,000.00)	501	Operating Transfer/Exp & Adj	2014
12/01/14	TRUVEN 11/14, INFORMED ENROLLMENT	(154,000.00)	501	Adj	2014
12/31/14	HEALTH PREMIUMS	122.98	101	Premiums	2015
12/15/14	HUMANA ASO FEES 1/2015 - 12/2015	(8,875,995.00)	202	Humana Admin	2015
December Activity		<u>(\$26,738,679.99)</u>			
Ending Balance		<u>\$327,285,873.61</u>			

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December Account Summary		
101	Premiums	134,306,561.17
102	HRA Waiver Contribution	4,010,478.67
110	Interest Income	28,880.86
120	Drug Rebates	0.00
130	Transfers <i>From</i> other plan year(s)	0.00
201	Medical Claims	(111,137,528.17)
202	Humana Admin	(9,445,223.76)
203	HRA Select Claims	(2,592,037.04)
204	HRA Waiver Claims	(3,914,652.51)
301	Pharmacy Claims	(35,851,335.53)
302	Express Scripts Admin	(989,823.68)
500	Transfers <i>To</i> other plan year(s)	0.00
501	Operating Transfer/ Exp & Adj	(1,154,000.00)
Account Activity – December 2014		(26,738,679.99)

Summary of Transfers between Plan Years

	2006	2007	2008
KRS SUBSIDY			
KRS SUBSIDY REPAYMENT	5,750,469.94		(5,750,469.94)
KRS FAMILY SUBSIDY	(1,148,095.15)		1,148,095.15
KRS INITIALS FAMILY SUBSIDY	(5,551.49)		5,551.49
KRS FAMILY SUBSIDY	(1,148,140.45)		1,148,140.45
KRS INITIALS FAMILY SUBSIDY	(3,194.56)		3,194.56
KRS FAMILY SUBSIDY	(1,145,845.38)		1,145,845.38
KRS PREMIUM SUBSIDY	(2,822.95)		2,822.95
KRS PREMIUM SUBSIDY	(1,146,453.32)		1,146,453.32
KRS PREMIUM SUBSIDY	(4,336.94)		4,336.94
KRS PREMIUM SUBSIDY	(1,146,029.69)		1,146,029.69
KRS FINAL TOTAL AFTER REPAYMENT	0.01	0.00	(0.01)
TRANSFERS FROM PLAN YEARS			
BUDGETERY TRANSFER PY206	(52,000,000.00)		52,000,000.00
PLAN YEAR TRANSFER 2006	(26,171,597.12)		26,171,597.12
PLAN YEAR TRANSFER 2007	(15,698,731.74)		15,698,731.74
TOTAL NON SUBSIDY PY TRANSFERS	(78,171,597.12)	(15,698,731.74)	93,870,328.86
KTRS SUBSIDY			
KTRS JAN 08 FAMILY SUBSIDY	(658,356.10)		658,356.10
KTRS FEB 08 FAMILY SUBSIDY	(657,763.84)		657,763.84
KTRS MAR 08 FAMILY SUBSIDY	(651,640.10)		651,640.10
KTRS MAY 08 FAMILY SUBSIDY	(644,890.64)		644,890.64
KTRS APR 08 FAMILY SUBSIDY	(704,209.24)		704,209.24
KTRS JUNE 08 FAMILY SUBSIDY	(632,039.18)		632,039.18
TOTAL KTRS SUBSIDY	(3,948,899.10)	0.00	3,948,899.10
TOTAL TRANSFERS BETWEEN PLAN YEARS	(\$82,120,496.21)	(\$15,698,731.74)	\$97,819,227.95

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PLAN YEAR 2006																
2014	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/ EXP & ADJ	CASH TRANSACTIONS		
2013 Balance Forward	1,102,199,258.24	0.00	13,255,658.11	22,564,128.65	0.00	(762,460,936.69)	(47,449,907.92)	0.00	0.00	(231,474,267.61)	(7,783,597.84)	(84,850,334.94)	(4,000,000.00)			(\$0.00)
January-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
February-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
March-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
April-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
May-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
June-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
July-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
August-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
September-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
October-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
November-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
December-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			\$0.00
Plan Year Transactions to Date	1,102,199,258.24	0.00	13,255,658.11	22,564,128.65	0.00	(762,460,936.69)	(47,449,907.92)	0.00	0.00	(231,474,267.61)	(7,783,597.84)	(84,850,334.94)	(4,000,000.00)			(\$0.00)

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PLAN YEAR 2006															
2012	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL	
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS	
2011 Balance Forward	1,102,199,258.24	0.00	13,252,316.59	22,564,128.65	0.00	(762,623,374.56)	(47,449,907.92)	0.00	0.00	(231,474,267.61)	(7,783,597.84)	(82,120,496.21)	(4,000,000.00)	\$2,564,059.34	
January-12	0.00	0.00	59.70	0.00	0.00	48,977.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$49,037.25	
February-12	0.00	0.00	49.64	0.00	0.00	(88.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$38.98)	
March-12	0.00	0.00	53.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$53.54	
April-12	0.00	0.00	241.06	0.00	0.00	47,367.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$47,608.79	
May-12	0.00	0.00	2,370.95	0.00	0.00	34,573.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$36,944.31	
June-12	0.00	0.00	566.63	0.00	0.00	(665.17)	0.00	0.00	0.00	0.00	0.00	(2,697,565.71)	0.00	(\$2,697,664.25)	
July-12	0.00	0.00	0.00	0.00	0.00	1,342.05	0.00	0.00	0.00	0.00	0.00	(1,342.05)	0.00	\$0.00	
August-12	0.00	0.00	0.00	0.00	0.00	30,930.97	0.00	0.00	0.00	0.00	0.00	(30,930.97)	0.00	\$0.00	
September-12	0.00	0.00	0.00	0.00	0.00	30,930.97	0.00	0.00	0.00	0.00	0.00	(30,930.97)	0.00	\$0.00	
October-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
November-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
December-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
Plan Year Transactions to Date	1,102,199,258.24	0.00	13,255,658.11	22,564,128.65	0.00	(762,430,005.72)	(47,449,907.92)	0.00	0.00	(231,474,267.61)	(7,783,597.84)	(84,881,265.91)	(4,000,000.00)	(\$0.00)	

500 | Per HB 265 plan year balances for 2006, 2007, 2008, and 2009 as of December 31, 2011, and all subsequent balances from those plan years were transferred to Plan Year 2010.

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PLAN YEAR 2006																
2011	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/ EXP & ADJ	CASH TRANSACTIONS		
2010 Balance Forward	1,102,199,258.24	0.00	13,246,003.03	22,564,128.65	0.00	(762,907,721.82)	(47,449,886.32)	0.00	0.00	(231,474,267.61)	(7,783,597.84)	(82,120,496.21)	(4,000,000.00)		\$2,273,420.12	
January-11	0.00	0.00	703.06	0.00	0.00	92,832.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$93,535.43	
February-11	0.00	0.00	879.01	0.00	0.00	70,242.39	(21.60)	0.00	0.00	0.00	0.00	0.00	0.00		\$71,099.80	
March-11	0.00	0.00	389.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$389.19	
April-11	0.00	0.00	396.42	0.00	0.00	75,913.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$76,310.17	
May-11	0.00	0.00	648.91	0.00	0.00	(102.03)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$546.88	
June-11	0.00	0.00	2,087.88	0.00	0.00	42,337.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$44,425.86	
July-11	0.00	0.00	0.00	0.00	0.00	4,716.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$4,716.92	
August-11	0.00	0.00	0.00	0.00	0.00	(3,111.30)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(\$3,111.30)	
September-11	0.00	0.00	149.67	0.00	0.00	605.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$755.25	
October-11	0.00	0.00	356.65	0.00	0.00	695.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$1,052.11	
November-11	0.00	0.00	312.19	0.00	0.00	216.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$528.33	
December-11	0.00	0.00	390.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$390.58	
Plan Year Transactions to Date	1,102,199,258.24	0.00	13,252,316.59	22,564,128.65	0.00	(762,623,374.56)	(47,449,907.92)	0.00	0.00	(231,474,267.61)	(7,783,597.84)	(82,120,496.21)	(4,000,000.00)		\$2,564,059.34	

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PLAN YEAR 2006																
2010	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OPERATING TRANSFER/ EXP & ADJ	CASH TRANSACTIONS		
2009 Balance Forward	1,102,199,258.24	0.00	13,240,658.47	22,564,128.65	0.00	(763,459,613.93)	(47,449,798.19)	0.00	0.00	(231,462,058.76)	(7,782,832.84)	(82,120,496.21)	(4,000,000.00)		\$1,729,245.43	
January-10	0.00	0.00	1,336.36	0.00	0.00	(34,298.48)	(88.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$33,050.25)	
February-10	0.00	0.00	0.00	0.00	0.00	66,267.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$66,267.60	
March-10	0.00	0.00	31.77	0.00	0.00	160,773.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$160,805.49	
April-10	0.00	0.00	19.79	0.00	0.00	(4,924.48)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$4,904.69)	
May-10	0.00	0.00	10.12	0.00	0.00	29,581.39	0.00	0.00	0.00	(12,208.85)	(765.00)	0.00	0.00		\$16,617.66	
June-10	0.00	0.00	55.85	0.00	0.00	(5,386.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$5,330.95)	
July-10	0.00	0.00	0.00	0.00	0.00	(494.20)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$494.20)	
August-10	0.00	0.00	409.71	0.00	0.00	53,247.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$53,657.24	
September-10	0.00	0.00	845.08	0.00	0.00	(1,571.87)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$726.79)	
October-10	0.00	0.00	1,117.34	0.00	0.00	298,242.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$299,359.73	
November-10	0.00	0.00	522.42	0.00	0.00	(10,873.22)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$10,350.80)	
December-10	0.00	0.00	996.12	0.00	0.00	1,328.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$2,324.65	
Plan Year Transactions to Date	1,102,199,258.24	0.00	13,246,003.03	22,564,128.65	0.00	(762,907,721.82)	(47,449,886.32)	0.00	0.00	(231,474,267.61)	(7,783,597.84)	(82,120,496.21)	(4,000,000.00)		\$2,273,420.12	

Kentucky Employees' Health Plan – Status Report
Attachment B

4th Quarter, 2014
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PLAN YEAR 2006																
2009	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS/ADJUSTMENTS	CASH TRANSACTIONS		
2008 Balance Forward	1,102,199,258.24	0.00	13,213,543.20	22,564,128.65	0.00	(763,250,044.64)	(47,449,461.43)	0.00	0.00	(231,460,977.27)	(7,782,861.05)	(82,120,496.21)	(4,000,000.00)		\$1,913,089.49	
January-09	0.00	0.00	1,229.50	0.00	0.00	(33,318.06)	(193.80)	0.00	0.00	0.00	53.21	0.00	0.00		(\$32,229.15)	
February-09	0.00	0.00	2,031.35	0.00	0.00	282,701.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$284,733.08	
March-09	0.00	0.00	1,095.53	0.00	0.00	60,104.48	1.84	0.00	0.00	374.69	0.00	0.00	0.00		\$61,576.54	
April-09	0.00	0.00	868.59	0.00	0.00	(497,077.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(\$496,209.21)	
May-09	0.00	0.00	621.62	0.00	0.00	39,736.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$40,358.40	
June-09	0.00	0.00	7,147.71	0.00	0.00	6,552.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$13,700.26	
July-09	0.00	0.00	0.00	0.00	0.00	(45,112.68)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(\$45,112.68)	
August-09	0.00	0.00	3,168.63	0.00	0.00	(13,364.36)	0.00	0.00	0.00	(184.94)	(12.50)	0.00	0.00		(\$10,393.17)	
September-09	0.00	0.00	3,930.02	0.00	0.00	47,604.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$51,534.49	
October-09	0.00	0.00	404.84	0.00	0.00	(163,960.72)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(\$163,555.88)	
November-09	0.00	0.00	0.00	0.00	0.00	(5,190.99)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(\$5,190.99)	
December-09	0.00	0.00	6,617.48	0.00	0.00	111,755.31	(144.80)	0.00	0.00	(1,271.24)	(12.50)	0.00	0.00		\$116,944.25	
Plan Year Transactions to Date	1,102,199,258.24	0.00	13,240,658.47	22,564,128.65	0.00	(763,459,613.93)	(47,449,798.19)	0.00	0.00	(231,462,058.76)	(7,782,832.84)	(82,120,496.21)	(4,000,000.00)		\$1,729,245.43	

Kentucky Employees' Health Plan – Status Report
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4th Quarter, 2014
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PLAN YEAR 2006															
2008	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL	
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS/ADJUSTMENTS	CASH TRANSACTIONS	
2007 Balance Forward	1,102,198,560.68	0.00	11,988,284.19	22,564,128.65	0.00	(781,109,649.73)	(47,320,908.95)	0.00	0.00	(224,014,151.59)	(7,782,779.02)	0.00	(4,000,000.00)	\$72,523,484.23	
January-08	0.00	0.00	332,620.33	0.00	0.00	(430,361.51)	0.00	0.00	0.00	144.64	0.00	(658,356.10)	0.00	(\$755,952.64)	
February-08	0.00	0.00	396,862.96	0.00	0.00	(332,077.22)	0.00	0.00	0.00	509.07	0.00	(657,763.84)	0.00	(\$592,469.03)	
March-08	250.00	0.00	248,839.16	0.00	0.00	17,387,941.45	0.00	0.00	0.00	(7,454,423.55)	0.00	(56,102,467.13)	0.00	(\$45,919,860.07)	
April-08	(142.12)	0.00	93,838.04	0.00	0.00	638,090.74	(460.00)	0.00	0.00	44.25	(1.39)	(1,850,662.56)	0.00	(\$1,119,293.04)	
May-08	0.00	0.00	59,770.67	0.00	0.00	59,299.89	18,124.96	0.00	0.00	4,615.51	(55.62)	3,952,389.72	0.00	\$4,094,145.13	
June-08	0.00	0.00	70,788.90	0.00	0.00	573,581.72	6,781.93	0.00	0.00	589.71	(1.39)	(26,803,636.30)	0.00	(\$26,151,895.43)	
July-08	609.20	0.00	493.17	0.00	0.00	(136,874.42)	0.00	0.00	0.00	23.02	0.00	0.00	0.00	(\$135,749.03)	
August-08	(19.52)	0.00	4,698.23	0.00	0.00	144,188.51	0.00	0.00	0.00	122.66	0.00	0.00	0.00	\$148,989.88	
September-08	0.00	0.00	5,207.99	0.00	0.00	23,017.40	(111.67)	0.00	0.00	41.72	(1.39)	0.00	0.00	\$28,154.05	
October-08	0.00	0.00	3,010.40	0.00	0.00	49,296.56	(14.88)	0.00	0.00	782.00	(19.46)	0.00	0.00	\$53,054.62	
November-08	0.00	0.00	5,721.95	0.00	0.00	(68,199.33)	(152,872.82)	0.00	0.00	725.29	(2.78)	0.00	0.00	(\$214,627.69)	
December-08	0.00	0.00	3,407.21	0.00	0.00	(48,298.70)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$44,891.49)	
Plan Year Transactions to Date	1,102,199,258.24	0.00	13,213,543.20	22,564,128.65	0.00	(763,250,044.64)	(47,449,461.43)	0.00	0.00	(231,460,977.27)	(7,782,861.05)	(82,120,496.21)	(4,000,000.00)	\$1,913,089.49	

201 March 08 Plan year corrections of \$9,933,517.90 were made after Humana supplied plan year information on the claim recoveries.

301 March 08 Weekly pharmacy claims were improperly recorded as medical claims. The correction appears on the March 2008 summary and totals \$7,454,423.55.

500 March 08 transfers between plan years consist of \$52,000,000.00 used to reduce premium rates and \$4,102,467.13 in family subsidies.

500 May 08 included the KRS subsidy repayment of \$5,750,469.94.

500 June 08 transfers between plan years consist of \$26,171,597.12 and \$632,039.18 in family subsidies.

Kentucky Employees' Health Plan – Status Report
Attachment B

4th Quarter, 2014
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PLAN YEAR 2006															
2007	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL	
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OTHER PAYMENTS/ADJUSTMENTS	CASH TRANSACTIONS	
2006 Balance Forward	1,101,364,426.55	0.00	6,705,247.06	11,813,426.09	0.00	(696,060,326.39)	(51,029,179.63)	0.00	0.00	(218,657,413.99)	(7,555,888.27)	0.00	0.00	\$146,580,291.42	
January-07	832,027.80	0.00	613,850.54	0.00	0.00	(31,844,847.77)	(262,090.41)	0.00	0.00	(4,582,841.35)	(238,921.38)	0.00	(4,000,000.00)	(\$39,482,822.57)	
February-07	(2,966.85)	0.00	444,335.78	0.00	0.00	(22,159,667.31)	(71,857.17)	0.00	0.00	(38,556.48)	(412.11)	0.00	0.00	(\$21,829,124.14)	
March-07	(11,583.76)	0.00	720,231.24	5,614,413.50	0.00	(15,627,638.69)	(53,058.39)	0.00	0.00	(3,699.56)	(305.61)	0.00	0.00	(\$9,361,641.27)	
April-07	(1,353.82)	0.00	370,886.65	0.00	0.00	(4,699,274.79)	(39,438.15)	0.00	0.00	(691,896.38)	14,295.86	0.00	0.00	(\$5,046,780.63)	
May-07	8,726.90	0.00	328,961.65	0.00	0.00	(2,847,412.23)	4,150,089.64	0.00	0.00	(33,784.24)	(796.09)	0.00	0.00	\$1,605,785.63	
June-07	4,584.74	0.00	750,625.98	5,136,289.06	0.00	(2,250,182.11)	(9,060.50)	0.00	0.00	(1,695.23)	(205.53)	0.00	0.00	\$3,630,356.41	
July-07	36.40	0.00	0.00	0.00	0.00	(1,284,653.93)	(6,314.34)	0.00	0.00	(1,452.45)	(135.84)	0.00	0.00	(\$1,292,520.16)	
August-07	3,143.22	0.00	422,572.11	0.00	0.00	(1,126,858.57)	0.00	0.00	0.00	(1,082.55)	(267.55)	0.00	0.00	(\$702,493.34)	
September-07	0.00	0.00	357,876.42	0.00	0.00	(1,453,366.04)	0.00	0.00	0.00	(898.44)	(62.50)	0.00	0.00	(\$1,096,450.56)	
October-07	0.00	0.00	398,634.57	0.00	0.00	(779,179.98)	0.00	0.00	0.00	(549.97)	(45.00)	0.00	0.00	(\$381,140.38)	
November-07	0.00	0.00	0.00	0.00	0.00	(691,012.71)	0.00	0.00	0.00	(270.95)	(32.50)	0.00	0.00	(\$691,316.16)	
December-07	1,519.50	0.00	875,062.18	0.00	0.00	(285,229.21)	0.00	0.00	0.00	(10.00)	(2.50)	0.00	0.00	\$591,339.97	
Plan Year Transactions to Date	1,102,198,560.68	0.00	11,988,284.19	22,564,128.65	0.00	(781,109,649.73)	(47,320,908.95)	0.00	0.00	(224,014,151.59)	(7,782,779.02)	0.00	(4,000,000.00)	\$72,523,484.23	

101 Premiums received in 2007 include December lockbox, November / December Cobra payments. Negative amounts reflect refunds.

110 Interest is reported as the information is received from Finance Accounts and as it is received from Humana per the contract

120 Pharmacy rebates are not due under the terms of the contract until 150 days after the end of each quarter.

201 These are claims incurred in 2006, but paid in 2007.

202 Admin fees are on claims incurred in 2006.

301 These are claims incurred on 2006, but paid in 2007.

302 Admin fees are on claims incurred in 2006.

501 For fiscal year 2006, HB380 provided \$4 million from the Trust Fund to help offset the self-insurance administrative cost.

** Premiums forwarded include the escrow account to fund the outstanding claim checks through December 31, 2006. The Claims have been adjusted for the outstanding checks as of December 31, 2006.

Kentucky Employees' Health Plan – Status Report
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4th Quarter, 2014
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PLAN YEAR 2006															
2006	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL	
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS/ADJUSTMENTS	CASH TRANSACTIONS	
December-05	12,109,520.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$12,109,520.87	
January-06	58,717,052.66	0.00	0.00	0.00	0.00	(5,858,910.97)	0.00	0.00	0.00	(4,355,323.50)	0.00	0.00	0.00	\$48,502,818.19	
February-06	95,279,715.21	0.00	0.00	0.00	0.00	(33,608,116.12)	0.00	0.00	0.00	(27,222,136.63)	0.00	0.00	0.00	\$34,449,462.46	
March-06	96,203,652.90	0.00	479,416.24	0.00	0.00	(55,143,313.46)	(8,450,597.05)	0.00	0.00	(22,689,138.39)	0.00	0.00	0.00	\$10,400,020.24	
April-06	95,713,661.72	0.00	363,022.39	0.00	0.00	(49,234,826.19)	(4,245,852.36)	0.00	0.00	(15,725,632.15)	(2,123,741.31)	0.00	0.00	\$24,746,632.10	
May-06	96,477,472.44	0.00	433,688.68	0.00	0.00	(59,192,900.58)	(4,237,553.40)	0.00	0.00	(21,614,764.42)	(505,455.83)	0.00	0.00	\$11,360,486.89	
June-06	75,715,144.70	0.00	1,309,327.87	0.00	0.00	(66,179,114.23)	(8,434,079.16)	0.00	0.00	(17,722,866.45)	(859,244.32)	0.00	0.00	(\$16,170,831.59)	
July-06	106,607,010.35	0.00	0.00	0.00	0.00	(62,801,570.87)	(4,262,691.48)	0.00	0.00	(16,921,364.87)	(641,012.65)	0.00	0.00	\$21,980,370.48	
August-06	87,156,882.23	0.00	377,971.98	0.00	0.00	(73,872,918.18)	(4,112,992.68)	0.00	0.00	(17,456,752.65)	(746,088.15)	0.00	0.00	(\$8,653,897.45)	
September-06	84,428,262.67	0.00	1,577,522.63	5,799,613.36	0.00	(68,916,143.27)	(4,229,309.40)	0.00	0.00	(14,830,311.45)	(653,915.94)	0.00	0.00	\$3,175,718.60	
October-06	90,247,993.08	0.00	646,707.29	0.00	0.00	(65,259,252.33)	(4,243,928.76)	0.00	0.00	(22,693,132.66)	(657,804.47)	0.00	0.00	(\$1,959,417.85)	
November-06	88,348,883.51	0.00	720,536.99	0.00	0.00	(62,337,283.05)	(4,504,712.82)	0.00	0.00	(18,218,171.50)	(799,688.56)	0.00	0.00	\$3,209,564.57	
December-06	85,532,174.21	0.00	797,052.99	6,013,812.73	0.00	(64,828,977.14)	(4,307,462.52)	0.00	0.00	(19,207,819.32)	(568,937.04)	0.00	0.00	\$3,429,843.91	
Plan Year Transactions to Date	1,072,537,426.55	0.00	6,705,247.06	11,813,426.09	0.00	(667,233,326.39)	(51,029,179.63)	0.00	0.00	(218,657,413.99)	(7,555,888.27)	0.00	0.00	\$146,580,291.42	
Plus: Claims Escrow	28,827,000.00					(28,827,000.00)								\$0.00	
Total Adjusted Transactions to Date	\$1,101,364,426.55	\$0.00	\$6,705,247.06	\$11,813,426.09	\$0.00	(\$696,060,326.39)	(\$51,029,179.63)	\$0.00	\$0.00	(\$218,657,413.99)	(\$7,555,888.27)	\$0.00	\$0.00	\$146,580,291.42	

** In 2006, the Commonwealth funded the payment of medical claims on an "as cleared" basis. Due to the "as cleared" banking arrangement Humana required the funding of an escrow account of \$28,827,000 to cover an estimated 8 days of medical claims. In 2007, the banking arrangements changed from an "as cleared" to an "as issued" basis for claim payments. This change is due to a recommendation made by our External Auditor. Because of the banking change, Humana will no longer require an escrow account in 2007. The escrow account funds were added into the 2006 premium balance. These funds were then used for 2006 outstanding claim checks.

Kentucky Employees' Health Plan – Status Report
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4th Quarter, 2014
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PLAN YEAR 2007																
2014	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS		
2013 Balance Forward	1,140,907,524.60	59,281,406.95	7,947,800.34	24,262,373.59	0.00	(836,800,979.65)	(56,911,781.09)	(2,931,705.94)	(47,117,430.12)	(256,402,961.76)	(8,874,050.30)	(30,082,833.67)	6,722,637.05		\$0.00	
January-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
February-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
March-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
April-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
May-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
June-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
July-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
August-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
September-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
October-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
November-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
December-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
Plan Year Transactions to Date	1,140,907,524.60	59,281,406.95	7,947,800.34	24,262,373.59	0.00	(836,800,979.65)	(56,911,781.09)	(2,931,705.94)	(47,117,430.12)	(256,402,961.76)	(8,874,050.30)	(30,082,833.67)	6,722,637.05		\$0.00	

Kentucky Employees' Health Plan – Status Report
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4th Quarter, 2014
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PLAN YEAR 2007																
2013	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/ EXP & ADJ	CASH TRANSACTIONS		
2012 Balance Forward	1,140,907,524.60	59,281,406.95	7,947,800.34	24,262,373.59	0.00	(836,800,979.65)	(56,911,781.09)	(2,931,705.94)	(47,117,430.12)	(256,402,961.76)	(8,874,050.30)	(30,082,833.67)	6,722,637.05		\$0.00	
January-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
February-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
March-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
April-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
May-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
June-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
July-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
August-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
September-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
October-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
November-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
December-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
Plan Year Transactions to Date	1,140,907,524.60	59,281,406.95	7,947,800.34	24,262,373.59	0.00	(836,800,979.65)	(56,911,781.09)	(2,931,705.94)	(47,117,430.12)	(256,402,961.76)	(8,874,050.30)	(30,082,833.67)	6,722,637.05		\$0.00	

500 | Per HB 265 plan year balances for 2006, 2007, 2008, and 2009 as of December 31, 2011, and all subsequent balances from those plan years were transferred to Plan Year 2010.

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PLAN YEAR 2007																
2012	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS		
2011 Balance Forward	1,140,703,154.38	59,281,406.95	7,930,288.94	24,262,373.59	0.00	(837,098,994.80)	(56,911,781.09)	(2,931,705.94)	(47,117,431.12)	(256,402,961.76)	(8,874,050.30)	(15,698,731.74)	6,722,637.05	\$13,864,204.16		
January-12	0.00	0.00	322.81	0.00	0.00	25,998.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$26,320.97		
February-12	(0.00)	0.00	263.87	0.00	0.00	1,729.39	0.00	0.00	1.00	0.00	0.00	0.00	0.00	\$1,994.26		
March-12	(60.00)	0.00	284.65	0.00	0.00	2,480.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$2,704.90		
April-12	60.00	0.00	1,281.85	0.00	0.00	17,852.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$19,194.02		
May-12	36,245.61	0.00	12,399.02	0.00	0.00	125,363.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$174,008.53		
June-12	(36,245.61)	0.00	2,959.20	0.00	0.00	(2,695.86)	0.00	0.00	0.00	0.00	0.00	(14,052,444.57)	0.00	(\$14,088,426.84)		
July-12	204,249.39	0.00	0.00	0.00	0.00	162,542.66	0.00	0.00	0.00	0.00	0.00	(366,792.05)	0.00	\$0.00		
August-12	54.16	0.00	0.00	0.00	0.00	(35,255.52)	0.00	0.00	0.00	0.00	0.00	35,201.36	0.00	\$0.00		
September-12	66.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(66.67)	0.00	\$0.00		
October-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00		
November-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00		
December-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00		
Plan Year Transactions to Date	1,140,907,524.60	59,281,406.95	7,947,800.34	24,262,373.59	0.00	(836,800,979.65)	(56,911,781.09)	(2,931,705.94)	(47,117,430.12)	(256,402,961.76)	(8,874,050.30)	(30,082,833.67)	6,722,637.05	\$0.00		

500 Per HB 265 plan year balances for 2006, 2007, 2008, and 2009 as of December 31, 2011, and all subsequent balances from those plan years were transferred to Plan Year 2010.

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PLAN YEAR 2007																
2011	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/ EXP & ADJ	CASH TRANSACTIONS		
2010 Balance	1,140,701,315.37	59,281,406.95	7,895,238.44	24,262,373.59	0.00	(837,654,861.11)	(56,911,525.70)	(2,931,705.94)	(47,115,542.33)	(256,390,270.07)	(8,873,890.30)	(15,698,731.74)	6,722,637.05		\$13,286,444.21	
January-11	0.00	0.00	4,108.84	0.00	0.00	175,012.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$179,121.28	
February-11	0.00	0.00	5,000.71	0.00	0.00	105,360.27	(12.00)	0.00	0.00	0.00	0.00	0.00	0.00		\$110,348.98	
March-11	0.00	0.00	2,167.14	0.00	0.00	(24,749.94)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(\$22,582.80)	
April-11	57,594.62 *	0.00	2,203.40	0.00	0.00	113,682.98	0.00	0.00	26.00	0.00	0.00	0.00	0.00		\$173,507.00	
May-11	103,823.09 *	0.00	3,542.12	0.00	0.00	(6,010.84)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$101,354.37	
June-11	(161,417.71) *	0.00	11,478.36	0.00	0.00	58,587.62	(176.13)	0.00	0.00	0.00	0.00	0.00	0.00		(\$91,527.86)	
July-11	1,265.70 *	0.00	0.00	0.00	0.00	44,331.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$45,597.05	
August-11	573.31	0.00	0.00	0.00	0.00	124,545.65	0.00	0.00	(792.44)	(12,024.92)	(92.50)	0.00	0.00		\$112,209.10	
September-11	0.00	0.00	811.89	0.00	0.00	447.63	(67.26)	0.00	0.00	(666.77)	(67.50)	0.00	0.00		\$457.99	
October-11	944.14	0.00	1,934.20	0.00	0.00	(5,734.94)	0.00	0.00	1.00	0.00	0.00	0.00	0.00		(\$2,855.60)	
November-11	(837.03)	0.00	1,692.06	0.00	0.00	(30,524.90)	0.00	0.00	(1,123.35)	0.00	0.00	0.00	0.00		(\$30,793.22)	
December-11	(107.11)	0.00	2,111.78	0.00	0.00	918.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$2,923.66	
Plan Year Transactions to Date	1,140,703,154.38	59,281,406.95	7,930,288.94	24,262,373.59	0.00	(837,098,994.80)	(56,911,781.09)	(2,931,705.94)	(47,117,431.12)	(256,402,961.76)	(8,874,050.30)	(15,698,731.74)	6,722,637.05		\$13,864,204.16	

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PLAN YEAR 2007																
2010	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/ EXP & ADJ	CASH TRANSACTIONS		
2009 Balance	1,140,715,605.42	59,281,231.95	7,862,561.27	24,262,373.59	0.00	(839,818,253.91)	(56,910,725.19)	(2,931,730.94)	(47,109,221.06)	(256,251,118.15)	(8,866,235.30)	(15,698,731.74)	6,722,637.05		\$11,258,392.99	
January-10	301,150.69	175.00	8,700.51	0.00	0.00	(19,122.64)	(604.51)	0.00	75.00	0.00	0.00	0.00	0.00		\$290,374.05	
February-10	0.00	0.00	0.00	0.00	0.00	510,304.62	0.00	0.00	50.00	0.00	0.00	0.00	0.00		\$510,354.62	
March-10	(315,440.74)	0.00	217.39	0.00	0.00	94,744.57	(190.03)	0.00	140.00	5.40	0.00	0.00	0.00		(\$220,523.41)	
April-10	0.00	0.00	121.82	0.00	0.00	(21,757.91)	0.00	0.00	275.20	0.00	0.00	0.00	0.00		(\$21,360.89)	
May-10	0.00	0.00	62.38	0.00	0.00	322,196.68	0.00	25.00	20.00	(27,864.94)	(1,340.00)	0.00	0.00		\$293,099.12	
June-10	0.00	0.00	349.56	0.00	0.00	(91,560.94)	0.00	0.00	0.00	(92,263.60)	(5,490.00)	0.00	0.00		(\$188,964.98)	
July-10	0.00	0.00	0.00	0.00	0.00	(21,688.70)	0.00	0.00	20.00	0.00	0.00	0.00	0.00		(\$21,668.70)	
August-10	0.00	0.00	2,527.23	0.00	0.00	109,182.31	0.00	0.00	15.00	(22.50)	(22.50)	0.00	0.00		\$111,679.54	
September-10	0.00	0.00	5,119.30	0.00	0.00	(38,725.20)	0.00	0.00	0.00	(16,655.09)	(722.50)	0.00	0.00		(\$50,983.49)	
October-10	0.00	0.00	6,742.31	0.00	0.00	1,299,117.17	(5.97)	0.00	0.00	(401.95)	0.00	0.00	0.00		\$1,305,451.56	
November-10	0.00	0.00	3,037.71	0.00	0.00	(39,250.85)	0.00	0.00	(6,319.72)	(1,949.24)	(80.00)	0.00	0.00		(\$44,562.10)	
December-10	0.00	0.00	5,798.96	0.00	0.00	59,953.69	0.00	0.00	(596.75)	0.00	0.00	0.00	0.00		\$65,155.90	
Plan Year Transactions to Date	1,140,701,315.37	59,281,406.95	7,895,238.44	24,262,373.59	0.00	(837,654,861.11)	(56,911,525.70)	(2,931,705.94)	(47,115,542.33)	(256,390,270.07)	(8,873,890.30)	(15,698,731.74)	6,722,637.05		\$13,286,444.21	

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PLAN YEAR 2007																
2009	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS		
2008 Balance	1,140,715,605.42	59,281,231.95	7,623,443.50	24,262,373.59	0.00	(842,933,324.89)	(56,892,071.80)	(2,933,620.26)	(47,399,523.14)	(256,254,598.42)	(8,866,331.64)	(15,698,731.74)	6,722,637.05		\$7,627,089.62	
January-09	0.00	0.00	87,128.98	0.00	0.00	(250,923.45)	(714.15)	0.00	200.00	0.00	121.35	0.00	0.00		(\$164,187.27)	
February-09	0.00	0.00	8,060.04	0.00	0.00	1,611,598.38	(1,041.09)	0.00	152,070.85	0.00	0.00	0.00	0.00		\$1,770,688.18	
March-09	0.00	0.00	4,671.08	0.00	0.00	870,294.88	(98.28)	0.00	211.24	2,171.52	(7.50)	0.00	0.00		\$877,242.94	
April-09	0.00	0.00	3,953.04	0.00	0.00	(253,110.42)	0.00	254.83	10,269.82	346.39	(4.17)	0.00	0.00		(\$238,290.51)	
May-09	0.00	0.00	3,554.11	0.00	0.00	742,151.23	(442.52)	1,288.95	106,564.83	141.94	0.00	0.00	0.00		\$853,258.54	
June-09	0.00	0.00	43,281.30	0.00	0.00	(578.91)	(1,285.97)	0.00	240.00	0.00	0.00	0.00	0.00		\$41,656.42	
July-09	0.00	0.00	1.64	0.00	0.00	(164,629.57)	(1,285.97)	0.00	1,135.34	0.00	0.00	0.00	0.00		(\$164,778.56)	
August-09	0.00	0.00	19,309.09	0.00	0.00	(412,502.97)	0.00	0.00	5,537.39	351.31	(2.78)	0.00	0.00		(\$387,307.96)	
September-09	0.00	0.00	23,212.64	0.00	0.00	180,410.64	0.00	0.00	4,901.51	65.83	0.00	0.00	0.00		\$208,590.62	
October-09	0.00	0.00	2,369.47	0.00	0.00	7,399.10	0.00	345.54	8,727.15	301.27	(8.06)	0.00	0.00		\$19,134.47	
November-09	0.00	0.00	0.00	0.00	0.00	173,822.45	0.00	0.00	45.00	102.01	(2.50)	0.00	0.00		\$173,966.96	
December-09	0.00	0.00	43,576.38	0.00	0.00	611,139.62	(13,785.41)	0.00	398.95	0.00	0.00	0.00	0.00		\$641,329.54	
Plan Year Transactions to Date	1,140,715,605.42	59,281,231.95	7,862,561.27	24,262,373.59	0.00	(839,818,253.91)	(56,910,725.19)	(2,931,730.94)	(47,109,221.06)	(256,251,118.15)	(8,866,235.30)	(15,698,731.74)	6,722,637.05		\$11,258,392.99	

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PLAN YEAR 2007																
2008	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS		
2007 Balance Forward	1,140,145,513.81	58,856,749.55	6,193,830.77	12,067,730.07	0.00	(758,170,132.00)	(56,477,167.97)	(2,806,678.62)	(42,679,505.27)	(250,479,048.07)	(8,573,031.46)	0.00	9,130,694.38	\$107,208,955.19		
January-08	7,282.49	419,732.00	485,700.30	0.00	0.00	(50,098,583.38)	0.00	(11,648.69)	(1,358,015.54)	(5,868,397.56)	(133,265.01)	0.00	(8,057.33)	(\$56,565,252.72)		
February-08	78,188.93	(700.00)	280,051.57	0.00	0.00	(12,652,813.51)	(149,473.94)	(30,982.99)	(976,055.79)	(24,291.81)	(2,486.56)	0.00	0.00	(\$13,478,564.10)		
March-08	(117,007.81)	3,650.00	297,242.43	5,958,195.90	0.00	(15,149,047.56)	(119,466.76)	(40,157.18)	(1,386,827.08)	(27,676.44)	(643.64)	0.00	0.00	(\$10,581,738.14)		
April-08	327,063.33	400.40	155,664.53	0.00	0.00	(1,842,874.93)	(53,292.46)	(11,024.74)	(488,075.96)	(62.25)	(210.01)	0.00	(2,000,000.00)	(\$3,912,412.09)		
May-08	(11,465.74)	0.00	56,142.90	0.00	0.00	(1,255,673.17)	(62,923.22)	(8,708.87)	(47,475.40)	16,421.38	(276.27)	0.00	(400,000.00)	(\$1,713,958.39)		
June-08	284,415.97	1,312.50	52,551.25	6,236,447.62	0.00	(456,010.93)	(11,436.86)	(908.40)	(43,112.03)	(959.83)	(117.52)	(15,698,731.74)	0.00	(\$9,636,549.97)		
July-08	1,973.19	87.50	1,325.69	0.00	0.00	(1,308,287.03)	0.00	0.00	1,859.23	(266.50)	(56.67)	0.00	0.00	(\$1,303,364.59)		
August-08	(379.68)	87.50	24,229.02	0.00	0.00	(560,191.45)	0.00	(108.08)	3,689.36	(1,098.62)	10,863.60	0.00	0.00	(\$522,908.35)		
September-08	20.93	(87.50)	23,642.40	0.00	0.00	(219,001.89)	(1,995.14)	(1,057.27)	(7,680.87)	170,899.41	(166,859.89)	0.00	0.00	(\$202,119.82)		
October-08	0.00	0.00	13,294.42	0.00	0.00	189,810.10	(13,439.71)	(3,791.04)	(78,022.31)	20,638.29	(219.04)	0.00	0.00	\$128,270.71		
November-08	0.00	0.00	24,810.18	0.00	0.00	(845,852.66)	(2,875.74)	0.00	(529.64)	(128.90)	(17.50)	0.00	0.00	(\$824,594.26)		
December-08	0.00	0.00	14,958.04	0.00	0.00	(564,666.48)	0.00	(18,554.38)	(339,771.84)	(60,627.52)	(11.67)	0.00	0.00	(\$968,673.85)		
Plan Year Transactions to Date	1,140,715,605.42	59,281,231.95	7,623,443.50	24,262,373.59	0.00	(842,933,324.89)	(56,892,071.80)	(2,933,620.26)	(47,399,523.14)	(256,254,598.42)	(8,866,331.64)	(15,698,731.74)	6,722,637.05	\$7,627,089.62		

500 June 08 transfers between plan years consist of \$15,698,731.74 transferred to 2008.

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4th Quarter, 2014
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PLAN YEAR 2007																
2007	101 PREMIUMS	102 HRA WAIVER CONTRIBUTION	110 INTEREST INCOME	120 DRUG REBATES	130 FROM OTHER PLAN YEAR(S)	201 MEDICAL CLAIMS	202 HUMANA ADMIN FEES	203 HRA SELECT CLAIMS	204 HRA WAIVER CLAIMS	301 PHARMACY CLAIMS	302 EXPRESS SCRIPTS ADMIN	500 TRANSFERS TO/FROM	501 OTHER PAYMENTS &	TOTAL CASH TRANSACTIONS		
December-06	145,538.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$145,538.53	
January-07	95,628,504.31	890,337.50	0.00	0.00	0.00	(12,872,647.41)	(4,344,187.52)	(70,023.79)	(1,638,005.91)	(19,220,941.75)	(578,897.33)	0.00	10,806,011.40		\$68,600,149.50	
February-07	94,760,208.66	7,028,187.50	285,218.40	0.00	0.00	(54,138,312.89)	(4,437,008.00)	(182,325.14)	(4,371,073.41)	(19,185,904.92)	(843,518.78)	0.00	100,010.73		\$19,015,482.15	
March-07	92,635,535.95	4,994,500.00	374,953.09	0.00	0.00	(57,423,623.25)	(4,761,706.10)	(539,111.13)	(4,290,599.88)	(19,791,543.39)	(716,832.28)	0.00	59,956.22		\$10,541,529.23	
April-07	95,132,009.43	2,953,650.00	489,438.28	0.00	0.00	(60,354,324.28)	(4,385,383.08)	(207,874.13)	(4,768,571.76)	(18,531,239.51)	(691,816.38)	0.00	0.00		\$9,635,888.57	
May-07	95,697,253.52	9,051,033.88	673,715.75	0.00	0.00	(67,010,154.22)	(4,693,562.22)	(547,762.85)	(4,157,130.61)	(23,510,856.73)	(800,079.05)	0.00	0.00		\$4,702,457.47	
June-07	95,998,911.56	4,913,354.62	1,118,787.04	0.00	0.00	(76,111,445.98)	(4,604,295.32)	(184,726.50)	(4,470,479.22)	(19,666,161.02)	(694,905.56)	0.00	157,230.00		(\$3,543,730.38)	
July-07	94,065,136.94	4,820,107.23	0.00	0.00	0.00	(74,876,669.69)	(93,452.51)	(354,933.71)	(3,998,535.11)	(19,293,908.35)	(501,554.74)	0.00	0.00		(\$233,809.94)	
August-07	92,804,598.20	892,664.70	535,832.71	6,127,725.00	0.00	(76,559,986.56)	(9,397,503.94)	(163,086.56)	(3,859,291.89)	(24,480,548.74)	(801,796.43)	0.00	0.00		(\$14,901,393.51)	
September-07	94,858,022.07	8,625,244.17	613,971.58	0.00	0.00	(58,342,519.13)	(4,640,244.18)	(137,420.21)	(2,730,049.63)	(19,968,399.17)	(690,468.28)	0.00	0.00		\$17,588,137.22	
October-07	136,543,983.44	4,920,047.56	956,738.96	0.00	0.00	(78,704,657.49)	(4,771,304.14)	(152,300.13)	(3,237,230.54)	(25,418,474.07)	(694,655.18)	0.00	(25,157.96)		\$29,416,990.45	
November-07	57,524,524.06	875,086.46	0.00	0.00	0.00	(76,072,441.48)	(5,374,281.49)	(169,977.44)	(2,540,207.78)	(20,369,255.05)	(712,129.49)	0.00	7,486.03		(\$46,831,196.18)	
December-07	94,351,287.14	8,892,535.93	1,145,174.97	5,940,005.07	0.00	(65,703,349.62)	(4,974,239.47)	(97,137.03)	(2,618,329.53)	(21,041,815.37)	(846,377.96)	0.00	(1,974,842.04)		\$13,072,912.09	
Plan Year Transactions to Date	1,140,145,513.81	58,856,749.55	6,193,830.77	12,067,730.07	0.00	(758,170,132.00)	(56,477,167.97)	(2,806,678.62)	(42,679,505.27)	(250,479,048.07)	(8,573,031.46)	0.00	9,130,694.38		\$107,208,955.20	

101 Received part of January 2007 premiums in December 2006.

102 HRA waiver contributions are due monthly. Untimely payments by some agencies account for monthly fluctuations.

110 Interest is reported as the information is received from Finance Accounts and as it is received from Humana per the contract.

120 Pharmacy rebates are not due under the terms of the contract until 150 days after the end of each quarter.

201 Medical claims are generally lower in the 1st quarter due to deductibles.

202 ASO fees fluctuate based on enrollment changes (new hires, terminations, disease management program enrollments, etc).

203 HRA funds used under the Select Plan.

204 HRA funds used under the Waiver program. Note \$175 each month is contributed by the agencies for employees that waive coverage. However, employees may use the yearly total (\$2,100.00) starting January 1.

301 Pharmacy Claims

302 Express Scripts administration fees are paid weekly. Fees vary depending on the number of weeks per month.

501 Other payments include 2005 Anthem reimbursements.

102 During April 07 a portion of KDE's HRA (\$2,049,512.50) was misclassified as a premium.

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PLAN YEAR 2008															
2014	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL	
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OPERATING TRANSFER/ EXP & ADJ	CASH TRANSACTIONS	
2013 Balance Forward	1,230,691,400.22	52,090,899.58	3,981,846.10	28,089,928.93	97,819,227.95	(949,213,609.34)	(61,670,290.07)	(4,335,289.87)	(48,364,646.21)	(291,065,510.28)	(9,113,443.00)	6,587,304.83	(55,497,818.84)		(\$0.00)
January-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
February-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
March-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
April-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
May-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
June-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
July-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
August-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
September-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
October-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
November-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
December-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
Plan Year Transactions to Date	1,230,691,400.22	52,090,899.58	3,981,846.10	28,089,928.93	97,819,227.95	(949,213,609.34)	(61,670,290.07)	(4,335,289.87)	(48,364,646.21)	(291,065,510.28)	(9,113,443.00)	6,587,304.83	(55,497,818.84)		(\$0.00)

Kentucky Employees' Health Plan – Status Report
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4th Quarter, 2014
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PLAN YEAR 2008															
2013	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL	
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OPERATING TRANSFER/ EXP & ADJ	CASH TRANSACTIONS	
2012 Balance Forward	1,230,691,400.22	52,090,899.58	3,981,846.10	28,089,928.93	97,819,227.95	(949,213,609.34)	(61,670,290.07)	(4,335,289.87)	(48,364,646.21)	(291,065,510.28)	(9,113,443.00)	6,587,304.83	(55,497,818.84)		(\$0.00)
January-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
February-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
March-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
April-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
May-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
June-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
July-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
August-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
September-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
October-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
November-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
December-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00
Plan Year Transactions to Date	1,230,691,400.22	52,090,899.58	3,981,846.10	28,089,928.93	97,819,227.95	(949,213,609.34)	(61,670,290.07)	(4,335,289.87)	(48,364,646.21)	(291,065,510.28)	(9,113,443.00)	6,587,304.83	(55,497,818.84)		(\$0.00)

500 | Per HB 265 plan year balances for 2006, 2007, 2008, and 2009 as of December 31, 2011, and all subsequent balances from those plan years were transferred to Plan Year 2010.

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PLAN YEAR 2008																
2012	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <u>FROM</u> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <u>TO</u> OTHER PLAN YEAR(S)	OPERATING TRANSFER/ EXP & ADJ	CASH TRANSACTIONS		
2011 Balance Forward	1,230,690,906.30	52,090,899.58	3,990,195.52	28,089,928.93	97,819,227.95	(949,783,032.95)	(61,670,256.23)	(4,335,289.87)	(48,348,525.88)	(291,065,510.28)	(9,113,443.00)	0.00	(55,497,818.84)			(\$7,132,718.77)
January-12	493.92	0.00	(166.07)	0.00	0.00	450,908.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$451,235.85	
February-12	0.00	0.00	(126.93)	0.00	0.00	(86,537.21)	(4.05)	0.00	0.00	0.00	0.00	0.00	0.00		(\$86,668.19)	
March-12	0.00	0.00	(138.67)	0.00	0.00	941.76	(29.79)	(2.84)	0.00	0.00	0.00	0.00	0.00		\$770.46	
April-12	0.00	0.00	(624.30)	0.00	0.00	176,213.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$175,588.94	
May-12	0.00	0.00	(5,873.89)	0.00	0.00	(153,332.22)	0.00	2.84	(7,369.33)	0.00	0.00	0.00	0.00		(\$166,572.60)	
June-12	0.00	0.00	(1,419.56)	0.00	0.00	(4,024.41)	0.00	0.00	(943.77)	0.00	0.00	6,764,752.05	0.00		\$6,758,364.31	
July-12	0.00	0.00	0.00	0.00	0.00	28,449.99	0.00	0.00	(7,807.23)	0.00	0.00	(20,642.76)	0.00		\$0.00	
August-12	0.00	0.00	0.00	0.00	0.00	156,804.46	0.00	0.00	0.00	0.00	0.00	(156,804.46)	0.00		(\$0.00)	
September-12	0.00	0.00	0.00	0.00	0.00	156,804.46	0.00	0.00	0.00	0.00	0.00	(156,804.46)	0.00		(\$0.00)	
October-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
November-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
December-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
Plan Year Transactions to Date	1,230,691,400.22	52,090,899.58	3,981,846.10	28,089,928.93	97,819,227.95	(949,056,804.88)	(61,670,290.07)	(4,335,289.87)	(48,364,646.21)	(291,065,510.28)	(9,113,443.00)	6,430,500.37	(55,497,818.84)			\$0.00

500 | Per HB 265 plan year balances for 2006, 2007, 2008, and 2009 as of December 31, 2011, and all subsequent balances from those plan years were transferred to Plan Year 2010.

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PLAN YEAR 2008																
2011	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <u>FROM</u> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <u>TO</u> OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS		
2010 Balance Forward	1,230,690,906.30	52,090,899.58	4,009,303.20	28,089,928.93	97,819,227.95	(951,541,570.09)	(61,666,560.15)	(4,335,289.87)	(48,350,137.39)	(291,054,302.36)	(9,113,148.00)	0.00	(54,997,818.84)			(\$8,358,560.74)
January-11	0.00	0.00	(2,584.89)	0.00	0.00	767,997.86	0.00	0.00	189.78	0.00	0.00	0.00	0.00		\$765,602.75	
February-11	0.00	0.00	(2,819.80)	0.00	0.00	307,166.69	(1,284.01)	0.00	11.65	0.00	0.00	0.00	0.00		\$303,074.53	
March-11	0.00	0.00	(1,163.69)	0.00	0.00	(47,928.22)	0.00	0.00	1,283.81	0.00	0.00	0.00	0.00		(\$47,808.10)	
April-11	0.00	0.00	(1,192.91)	0.00	0.00	432,356.20	(1,579.87)	0.00	27.62	0.00	0.00	0.00	0.00		\$429,611.04	
May-11	0.00	0.00	(1,782.58)	0.00	0.00	(65,120.30)	(99.90)	0.00	0.00	(1,639.88)	(10.00)	0.00	(500,000.00)		(\$568,652.66)	
June-11	0.00	0.00	(6,206.21)	0.00	0.00	169,697.70	(208.67)	0.00	0.00	(1,278.58)	(42.50)	0.00	0.00		\$161,961.74	
July-11	0.00	0.00	0.00	0.00	0.00	128,567.15	0.00	0.00	14.80	(389.47)	(52.50)	0.00	0.00		\$128,139.98	
August-11	0.00	0.00	0.00	0.00	0.00	(13,863.95)	0.00	0.00	0.00	(8,394.18)	(22.50)	0.00	0.00		(\$22,280.63)	
September-11	0.00	0.00	(421.24)	0.00	0.00	152,324.19	(411.17)	0.00	83.85	(572.34)	(167.50)	0.00	0.00		\$150,835.79	
October-11	0.00	0.00	(982.50)	0.00	0.00	(70,450.59)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(\$71,433.09)	
November-11	0.00	0.00	(868.37)	0.00	0.00	5,537.67	(112.46)	0.00	0.00	0.00	0.00	0.00	0.00		\$4,556.84	
December-11	0.00	0.00	(1,085.49)	0.00	0.00	(7,747.26)	0.00	0.00	0.00	1,066.53	0.00	0.00	0.00		(\$7,766.22)	
Plan Year Transactions to Date	1,230,690,906.30	52,090,899.58	3,990,195.52	28,089,928.93	97,819,227.95	(949,783,032.95)	(61,670,256.23)	(4,335,289.87)	(48,348,525.88)	(291,065,510.28)	(9,113,443.00)	0.00	(55,497,818.84)			(\$7,132,718.77)

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PLAN YEAR 2008																
2010	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	SCRIPTS ADMIN FEES	EXPRESS FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS	
2009 Balance Forward	1,230,690,906.30	55,623,196.96	4,007,504.32	28,089,928.93	97,819,227.95	(953,887,686.24)	(61,566,897.78)	(4,318,630.47)	(48,262,625.30)	(290,801,469.35)	(9,100,846.07)	0.00	(54,997,818.84)		(\$6,705,209.59)	
January-10	0.00	(805,842.07)	18,774.16	0.00	0.00	(312,273.79)	(93,393.28)	(9,668.92)	(51,733.92)	(1,544.81)	(99.73)	0.00	0.00		(\$1,255,782.36)	
February-10	0.00	0.00	5.67	0.00	0.00	238,286.41	0.00	(7,384.09)	(48,226.39)	0.00	0.00	0.00	0.00		\$182,681.60	
March-10	0.00	(401,362.91)	418.59	0.00	0.00	507,776.84	(5,319.22)	0.00	294.66	9,086.58	0.00	0.00	0.00		\$110,894.54	
April-10	0.00	0.00	242.97	0.00	0.00	(160,893.46)	0.00	0.00	4,819.85	178.86	(10.56)	0.00	0.00		(\$155,662.34)	
May-10	0.00	0.00	122.33	0.00	0.00	675,134.79	(626.89)	66.00	16.01	(82,202.59)	(3,187.78)	0.00	0.00		\$589,321.87	
June-10	0.00	(2,325,792.40)	(208.80)	0.00	0.00	(235,297.77)	(315.45)	22.27	3,227.32	(148,012.20)	(7,605.00)	0.00	0.00		(\$2,713,982.03)	
July-10	0.00	0.00	0.00	0.00	0.00	(137,046.04)	0.00	153.76	1,598.56	(2,585.29)	(172.45)	0.00	0.00		(\$138,051.46)	
August-10	0.00	0.00	(2,142.00)	0.00	0.00	382,782.57	(4.53)	151.58	2,090.94	(7,526.67)	(165.00)	0.00	0.00		\$375,186.89	
September-10	0.00	0.00	(4,138.70)	0.00	0.00	(197,270.29)	0.00	0.00	150.00	(1,254.45)	(295.00)	0.00	0.00		(\$202,808.44)	
October-10	0.00	0.00	(5,588.38)	0.00	0.00	1,472,974.03	(3.00)	0.00	250.88	(257.60)	(20.00)	0.00	0.00		\$1,467,355.93	
November-10	0.00	700.00	(1,934.04)	0.00	0.00	(89,902.64)	0.00	0.00	0.00	(18,557.28)	(688.91)	0.00	0.00		(\$110,382.87)	
December-10	0.00	0.00	(3,752.92)	0.00	0.00	201,845.50	0.00	0.00	0.00	(157.56)	(57.50)	0.00	0.00		\$197,877.52	
Plan Year Transactions to Date	1,230,690,906.30	52,090,899.58	4,009,303.20	28,089,928.93	97,819,227.95	(951,541,570.09)	(61,666,560.15)	(4,335,289.87)	(48,350,137.39)	(291,054,302.36)	(9,113,148.00)	0.00	(54,997,818.84)		(\$8,358,560.74)	

Kentucky Employees' Health Plan – Status Report
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4th Quarter, 2014
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PLAN YEAR 2008															
2009	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL	
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	SCRIPTS ADMIN FEES	EXPRESS FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS
2008 Balance Forward	1,229,877,980.55	55,853,875.83	3,303,990.27	13,737,665.63	97,819,227.95	(864,501,136.77)	(60,985,385.97)	(3,977,886.58)	(44,438,452.79)	(287,588,732.91)	(8,918,940.15)	0.00	(2,447,818.84)	\$127,734,386.22	
January-09	31,731,638.32	(5,956.00)	52,421.76	0.00	0.00	(61,732,064.09)	(111,858.77)	(87,199.44)	(1,723,846.38)	(2,877,286.35)	(173,324.90)	0.00	0.00	(\$34,927,475.85)	
February-09	83,289.80	(216,986.49)	100,232.73	0.00	0.00	(15,046,500.84)	(328,281.88)	(36,032.33)	(1,046,472.64)	(136,795.79)	(4,803.24)	0.00	(1,275,000.00)	(\$17,907,350.68)	
March-09	(25,952.98)	0.00	37,890.10	7,055,831.33	0.00	(5,156,748.15)	(46,949.13)	(44,382.95)	(797,807.07)	5,978.11	(494.77)	0.00	0.00	\$1,027,364.49	
April-09	(54,338.09)	801,866.41	29,916.65	0.00	0.00	(5,825,627.66)	0.00	(78,401.52)	(433,651.96)	(10,724.12)	(422.24)	0.00	(1,275,000.00)	(\$6,846,382.53)	
May-09	(1,285.64)	(14,179.64)	24,869.17	0.00	0.00	(1,660,992.90)	(26,408.80)	(4,167.40)	129,916.70	(59,779.83)	(269.54)	0.00	0.00	(\$1,612,297.88)	
June-09	(2,436.98)	(393,225.00)	272,251.30	7,295,841.15	0.00	(636,045.32)	(38,236.87)	10,837.06	(9,928.86)	(49,995.06)	3,417.71	0.00	(50,000,000.00)	(\$43,547,520.87)	
July-09	5,527.22	0.00	50.38	590.82	0.00	(1,566,569.71)	(27,218.53)	(257.85)	(1,276.79)	(1,100.48)	(1,581.39)	0.00	0.00	(\$1,591,836.33)	
August-09	40.80	0.00	40,664.29	0.00	0.00	(1,209,900.95)	0.00	(18,579.15)	18,455.37	(34,345.39)	(1,804.45)	0.00	0.00	(\$1,205,469.48)	
September-09	75,278.69	0.00	47,999.28	0.00	0.00	232,009.00	0.00	(40,929.78)	17,664.56	(3,103.78)	(168.09)	0.00	0.00	\$328,749.88	
October-09	0.00	0.00	4,895.19	0.00	0.00	(396,388.89)	0.00	(19,995.26)	17,802.08	(39,340.49)	(2,095.01)	0.00	0.00	(\$435,122.38)	
November-09	0.00	0.00	0.00	0.00	0.00	1,498,110.29	0.00	(21,778.40)	5,982.89	(5,206.54)	(285.00)	0.00	0.00	\$1,476,823.24	
December-09	0.00	(402,198.15)	92,323.20	0.00	0.00	2,114,169.75	(2,557.83)	143.13	(1,010.41)	(1,036.72)	(75.00)	0.00	0.00	\$1,799,757.97	
Plan Year Transactions to Date	1,261,689,741.69	55,623,196.96	4,007,504.32	28,089,928.93	97,819,227.95	(953,887,686.24)	(61,566,897.78)	(4,318,630.47)	(48,262,625.30)	(290,801,469.35)	(9,100,846.07)	0.00	(54,997,818.84)	\$24,293,625.80	

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PLAN YEAR 2008															
2008	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL	
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS	
December-07	1,938,158.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,938,158.97	
January-08	102,981,143.35	433,603.50	8,824.43	0.00	658,356.10	(25,805,110.62)	(4,842,532.38)	(213,106.55)	(3,074,686.99)	(20,404,177.68)	(569,416.92)	0.00	100,820.75	\$49,273,716.99	
February-08	100,464,108.76	8,726,638.57	283,193.48	0.00	657,763.84	(65,547,690.39)	(4,892,978.86)	(301,274.73)	(3,819,381.00)	(21,910,466.69)	(885,439.23)	0.00	0.00	\$12,774,473.75	
March-08	100,994,511.09	4,751,051.92	222,574.92	0.00	56,102,467.13	(63,303,985.21)	(4,885,611.55)	(712,551.36)	(3,791,359.08)	(21,863,200.61)	(732,679.53)	0.00	0.00	\$66,781,217.72	
April-08	101,332,716.16	4,781,715.67	463,073.97	0.00	1,850,662.56	(73,971,630.76)	(5,201,553.06)	(361,519.58)	(4,919,746.70)	(26,637,509.83)	(710,480.72)	0.00	0.00	(\$3,374,272.29)	
May-08	105,367,420.66	862,281.74	315,479.41	0.00	(3,952,389.72)	(75,836,235.05)	(5,213,601.85)	(439,077.46)	(4,053,707.15)	(20,803,317.81)	(817,622.83)	0.00	0.00	(\$4,570,770.06)	
June-08	104,306,873.36	8,624,814.76	307,986.30	0.00	42,502,368.04	(73,042,375.89)	(4,892,557.54)	(529,936.19)	(4,293,308.91)	(21,928,865.19)	(710,367.63)	0.00	0.00	\$50,344,631.11	
July-08	103,056,822.87	4,587,341.50	72,717.14	0.00	0.00	(78,866,018.11)	(5,286,315.21)	(338,888.30)	(4,368,878.33)	(26,346,647.76)	(551,076.67)	0.00	1,360.41	(\$8,039,582.46)	
August-08	139,548,823.37	4,499,039.82	399,404.36	0.00	0.00	(90,733,996.65)	(4,987,877.31)	(239,199.08)	(3,626,671.10)	(21,863,426.56)	(940,514.01)	0.00	(1,275,000.00)	\$20,780,582.84	
September-08	64,929,512.11	813,018.68	462,947.16	6,912,622.35	0.00	(80,328,448.72)	(5,160,604.69)	(215,549.67)	(3,319,622.76)	(28,153,329.94)	(696,594.97)	0.00	0.00	(\$44,756,050.45)	
October-08	60,335,714.07	8,348,674.55	274,454.73	0.00	0.00	(80,020,099.61)	(5,290,409.74)	(192,110.10)	(3,007,610.81)	(23,270,114.85)	(706,914.01)	0.00	0.00	(\$43,528,415.77)	
November-08	144,083,073.47	822,852.19	257,109.25	0.00	0.00	(71,721,346.46)	(5,240,246.62)	(219,870.06)	(3,141,778.38)	(24,573,391.85)	(866,337.83)	0.00	(1,275,000.00)	\$38,125,063.71	
December-08	69,540,266.92	8,602,842.93	236,225.12	6,825,043.28	0.00	(85,324,199.30)	(5,091,097.16)	(214,803.50)	(3,021,701.58)	(29,834,284.14)	(731,495.80)	0.00	0.00	(\$39,013,203.23)	
Plan Year Transactions to Date	1,198,879,145.16	55,853,875.83	3,303,990.27	13,737,665.63	97,819,227.95	(864,501,136.77)	(60,985,385.97)	(3,977,886.58)	(44,438,452.79)	(287,588,732.91)	(8,918,940.15)	0.00	(2,447,818.84)	\$96,735,550.83	

101 Move \$30,998,835.39 in premium receipts from December, 2008 to January, 2009 to reflect proper allocation of receipts.

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PLAN YEAR 2009															
2014	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL	
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS	
2013 Balance Forward	1,393,951,770.58	55,664,485.80	(143,564.39)	30,206,603.39	0.00	(1,018,973,395.29)	(64,704,353.44)	(12,286,056.34)	(48,448,767.83)	(308,526,140.46)	(9,956,325.10)	(12,772,960.57)	(4,011,296.35)	\$0.00	
January-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
February-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
March-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
April-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
May-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
June-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
July-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
August-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
September-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
October-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
November-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
December-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
Plan Year Transactions to Date	1,393,951,770.58	55,664,485.80	(143,564.39)	30,206,603.39	0.00	(1,018,973,395.29)	(64,704,353.44)	(12,286,056.34)	(48,448,767.83)	(308,526,140.46)	(9,956,325.10)	(12,772,960.57)	(4,011,296.35)	\$0.00	

Kentucky Employees' Health Plan – Status Report
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PLAN YEAR 2009																
2013	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS		
2012 Balance Forward	1,393,951,770.58	55,664,485.80	(143,564.39)	30,206,603.39	0.00	(1,018,973,395.29)	(64,704,353.44)	(12,286,056.34)	(48,448,767.83)	(308,526,140.46)	(9,956,325.10)	(12,772,960.57)	(4,011,296.35)		\$0.00	
January-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
February-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
March-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
April-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
May-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
June-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
July-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
August-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
September-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
October-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
November-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
December-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
Plan Year Transactions to Date	1,393,951,770.58	55,664,485.80	(143,564.39)	30,206,603.39	0.00	(1,018,973,395.29)	(64,704,353.44)	(12,286,056.34)	(48,448,767.83)	(308,526,140.46)	(9,956,325.10)	(12,772,960.57)	(4,011,296.35)		\$0.00	

500 Per HB 265 plan year balances for 2006, 2007, 2008, and 2009 as of December 31, 2011, and all subsequent balances from those plan years were transferred to Plan Year 2010.

Kentucky Employees' Health Plan – Status Report
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PLAN YEAR 2009															
2012	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL	
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS	
2011 Balance Forward	1,393,953,469.18	55,664,485.80	(158,751.20)	30,206,603.39	0.00	(1,021,402,308.94)	(64,702,781.60)	(12,287,072.28)	(48,451,869.92)	(308,531,453.64)	(9,956,208.43)	0.00	(4,011,296.35)	\$10,322,816.01	
January-12	0.00	0.00	240.35	0.00	0.00	1,541,165.59	0.00	65.20	1,686.02	701.15	(11.67)	0.00	0.00	\$1,543,846.64	
February-12	0.00	0.00	225.43	0.00	0.00	(102,974.48)	(975.74)	245.00	305.45	0.00	0.00	0.00	0.00	(\$103,174.34)	
March-12	(1,698.60)	0.00	241.02	0.00	0.00	(187,520.81)	(12.60)	0.00	70.00	(1,495.92)	(80.00)	0.00	0.00	(\$190,496.91)	
April-12	0.00	0.00	1,067.62	0.00	0.00	467,281.25	(44.73)	200.11	20.00	(542.25)	(25.00)	0.00	0.00	\$467,957.00	
May-12	0.00	0.00	10,729.59	0.00	0.00	713,350.21	(5.31)	371.99	445.57	6,673.70	0.00	0.00	0.00	\$731,565.75	
June-12	0.00	0.00	2,682.80	0.00	0.00	(38,181.11)	(533.46)	83.64	(25.00)	(23.50)	0.00	(12,736,517.52)	0.00	(\$12,772,514.15)	
July-12	0.00	0.00	0.00	0.00	0.00	(24,204.68)	0.00	0.00	265.63	0.00	0.00	23,939.05	0.00	(\$0.00)	
August-12	0.00	0.00	0.00	0.00	0.00	59,654.77	0.00	50.00	334.42	0.00	0.00	(60,039.19)	0.00	(\$0.00)	
September-12	0.00	0.00	0.00	0.00	0.00	342.91	0.00	0.00	0.00	0.00	0.00	(342.91)	0.00	(\$0.00)	
October-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
November-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
December-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
Plan Year Transactions to Date	1,393,951,770.58	55,664,485.80	(143,564.39)	30,206,603.39	0.00	(1,018,973,395.29)	(64,704,353.44)	(12,286,056.34)	(48,448,767.83)	(308,526,140.46)	(9,956,325.10)	(12,772,960.57)	(4,011,296.35)	\$0.00	

500 Per HB 265 plan year balances for 2006, 2007, 2008, and 2009 as of December 31, 2011, and all subsequent balances from those plan years were transferred to Plan Year 2010.

Kentucky Employees' Health Plan – Status Report
Attachment B

4th Quarter, 2014
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PLAN YEAR 2009															
2011	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL	
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS	
2010 Balance Forward	1,393,953,469.18	55,664,485.80	(182,808.97)	30,206,603.39	0.00	(1,024,954,193.76)	(64,678,191.21)	(12,297,674.67)	(48,479,712.61)	(308,430,574.58)	(9,950,444.78)	0.00	(4,011,296.35)	\$6,839,661.44	
January-11	0.00	0.00	2,115.44	0.00	0.00	1,571,119.64	0.00	(45.26)	6,279.87	780.82	(583.07)	0.00	0.00	\$1,579,667.44	
February-11	0.00	0.00	3,140.16	0.00	0.00	1,079,316.92	(5,754.41)	613.89	8,117.23	(6.15)	(27.78)	0.00	0.00	\$1,085,399.86	
March-11	0.00	0.00	1,517.36	0.00	0.00	(409,331.72)	0.00	877.00	1,847.71	(30,933.18)	(2,643.07)	0.00	0.00	(\$438,665.90)	
April-11	0.00	0.00	1,473.90	0.00	0.00	1,195,692.97	(1,115.62)	6,244.97	3,832.47	(617.28)	(42.50)	0.00	0.00	\$1,205,468.91	
May-11	0.00	0.00	2,657.41	0.00	0.00	(360,902.93)	(4,436.71)	300.00	374.79	(5,769.89)	(247.78)	0.00	0.00	(\$368,025.11)	
June-11	0.00	0.00	8,220.60	0.00	0.00	405,339.18	(8,880.78)	501.64	2,376.98	(16,494.64)	0.00	0.00	0.00	\$391,062.98	
July-11	0.00	0.00	0.00	0.00	0.00	494,682.90	0.00	0.00	340.00	(15,112.84)	(1,167.50)	0.00	0.00	\$478,742.56	
August-11	0.00	0.00	0.00	0.00	0.00	(128,779.29)	(190.53)	100.00	270.00	(27,218.17)	(355.00)	0.00	0.00	(\$156,172.99)	
September-11	0.00	0.00	620.39	0.00	0.00	(93,198.96)	(1,007.39)	1,659.87	3,392.83	(7,033.25)	(652.50)	0.00	0.00	(\$96,219.01)	
October-11	0.00	0.00	1,464.53	0.00	0.00	(84,758.38)	(6.30)	21.90	769.00	83.40	(8.06)	0.00	0.00	(\$82,433.91)	
November-11	0.00	0.00	1,271.41	0.00	0.00	(88,375.55)	(3,198.65)	278.38	191.81	(352.41)	(22.50)	0.00	0.00	(\$90,207.51)	
December-11	0.00	0.00	1,576.57	0.00	0.00	(28,919.96)	0.00	50.00	50.00	1,794.53	(13.89)	0.00	0.00	(\$25,462.75)	
Plan Year Transactions to Date	1,393,953,469.18	55,664,485.80	(158,751.20)	30,206,603.39	0.00	(1,021,402,308.94)	(64,702,781.60)	(12,287,072.28)	(48,451,869.92)	(308,531,453.64)	(9,956,208.43)	0.00	(4,011,296.35)	\$10,322,816.01	

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4th Quarter, 2014
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PLAN YEAR 2009																
2010	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS		
2009 Balance Forward	1,335,567,591.81	53,760,719.06	(197,347.69)	13,736,883.35	0.00	(938,874,352.07)	(63,981,291.05)	(11,520,857.46)	(44,487,091.79)	(303,575,659.36)	(9,643,151.80)	0.00	(2,736,296.35)	\$28,049,146.65		
January-10	54,835,551.60	1,552,729.38	(2,279.52)	0.00	0.00	(59,508,858.50)	(141,041.02)	(299,514.62)	(1,620,486.12)	(4,371,296.64)	(318,936.11)	0.00	(1,275,000.00)	(\$11,149,131.55)		
February-10	2,808,530.43	(45,862.64)	5,635.11	8,532,678.01	0.00	(14,612,344.80)	0.00	(110,963.66)	(901,689.31)	0.00	0.00	0.00	0.00	(\$4,324,016.86)		
March-10	253,023.19	394,625.00	(332.10)	0.00	0.00	(7,374,330.06)	(499,457.33)	(145,088.62)	(847,559.40)	91,312.01	0.00	0.00	0.00	(\$8,127,807.31)		
April-10	121,570.29	0.00	193.75	0.00	0.00	(2,877,345.58)	0.00	(89,780.21)	(591,566.11)	3,077.95	37,160.34	0.00	0.00	(\$3,396,689.57)		
May-10	713.39	0.00	(158.07)	7,937,042.03	0.00	(1,297,270.46)	(36,843.59)	(6,392.34)	(27,978.57)	(112,804.43)	(4,586.76)	0.00	0.00	\$6,451,721.20		
June-10	365,273.49	175.00	216.58	0.00	0.00	(1,517,407.28)	(5,979.42)	(121,761.77)	(4,236.17)	(279,939.85)	(13,297.51)	0.00	0.00	(\$1,576,956.93)		
July-10	1,466.98	0.00	0.00	0.00	0.00	(1,120,848.39)	0.00	(920.35)	3,687.93	(72,415.94)	(3,487.02)	0.00	0.00	(\$1,192,516.79)		
August-10	0.00	0.00	1,022.48	0.00	0.00	1,395,030.91	(3,853.54)	1,282.88	7,509.67	(14,242.47)	(780.00)	0.00	0.00	\$1,385,969.93		
September-10	0.00	0.00	2,608.25	0.00	0.00	(697,531.21)	0.00	885.47	(3,147.96)	(5,083.32)	(425.00)	0.00	0.00	(\$702,693.77)		
October-10	0.00	0.00	3,071.10	0.00	0.00	1,848,458.94	(1,137.95)	(1,506.72)	296.57	(5,161.86)	(75.00)	0.00	0.00	\$1,843,945.08		
November-10	(252.00)	2,100.00	1,662.67	0.00	0.00	(554,204.31)	(8,587.31)	(397.14)	(2,325.32)	(88,219.34)	(2,399.80)	0.00	0.00	(\$652,622.55)		
December-10	0.00	0.00	2,898.47	0.00	0.00	236,809.05	0.00	(2,660.13)	(5,126.03)	(141.33)	(466.12)	0.00	0.00	\$231,313.91		
Plan Year Transactions to Date	1,393,953,469.18	55,664,485.80	(182,808.97)	30,206,603.39	0.00	(1,024,954,193.76)	(64,678,191.21)	(12,297,674.67)	(48,479,712.61)	(308,430,574.58)	(9,950,444.78)	0.00	(4,011,296.35)	\$6,839,661.44		

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PLAN YEAR 2009															
2009	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL	
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS	
2008 Balance Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
January-09	36,523,672.87	804,529.84	0.00	0.00	0.00	(23,435,843.21)	(4,930,939.18)	(739,916.87)	(3,247,618.49)	(19,410,459.48)	(660,148.43)	0.00	0.00	(\$15,096,722.95)	
February-09	116,054,907.31	4,557,333.81	(49,783.83)	0.00	0.00	(62,639,521.72)	(5,408,353.43)	(916,673.62)	(3,511,161.00)	(22,139,001.69)	(773,218.49)	0.00	0.00	\$25,174,527.34	
March-09	118,034,176.38	8,311,362.50	(10,583.51)	0.00	0.00	(79,699,086.09)	(5,248,643.35)	(1,306,111.60)	(4,479,711.29)	(29,642,145.83)	(818,677.84)	0.00	0.00	\$5,140,579.37	
April-09	113,488,406.75	12,424.58	(6,011.31)	0.00	0.00	(72,349,320.85)	(5,169,296.47)	(1,087,327.00)	(4,101,384.86)	(22,844,015.08)	(788,213.60)	0.00	0.00	\$7,155,262.16	
May-09	115,735,916.14	8,282,061.77	2,316.03	0.00	0.00	(85,880,553.65)	(5,303,473.86)	(1,052,889.47)	(3,741,214.09)	(22,661,572.67)	(653,544.66)	0.00	0.00	\$4,727,045.54	
June-09	125,207,437.95	4,905,574.70	(15,729.98)	0.00	0.00	(84,589,642.73)	(5,397,893.22)	(1,190,859.72)	(4,659,628.18)	(29,139,580.50)	(1,041,378.61)	0.00	0.00	\$4,078,299.71	
July-09	109,584,086.70	4,454,417.06	4,789.35	0.00	0.00	(93,786,698.95)	(5,274,363.23)	(934,666.41)	(4,403,612.75)	(22,789,047.74)	(761,661.19)	0.00	(1,273,348.65)	(\$15,180,105.81)	
August-09	111,338,667.35	4,404,735.89	(27,317.18)	0.00	0.00	(84,419,676.60)	(5,143,301.79)	(856,381.60)	(3,713,992.84)	(23,346,474.91)	(760,792.84)	0.00	0.00	(\$2,524,534.52)	
September-09	116,503,546.20	4,346,377.77	(39,821.33)	7,023,397.82	0.00	(85,318,827.94)	(5,505,684.21)	(899,214.76)	(3,312,977.27)	(30,057,559.47)	(927,016.37)	0.00	0.00	\$1,812,220.44	
October-09	114,644,530.40	4,470,702.84	1,352.22	0.00	0.00	(89,791,379.90)	(5,554,309.19)	(890,145.92)	(3,085,098.37)	(25,050,976.42)	(956,600.13)	0.00	(1,275,000.00)	(\$7,486,924.47)	
November-09	116,247,533.00	4,403,589.15	0.00	0.00	0.00	(75,940,040.02)	(5,216,766.28)	(808,452.95)	(2,807,527.44)	(25,778,024.78)	(681,099.06)	0.00	0.00	\$9,419,211.62	
December-09	142,204,710.76	4,807,609.15	(56,558.15)	6,713,485.53	0.00	(101,023,760.41)	(5,828,266.84)	(838,217.54)	(3,423,165.21)	(30,716,800.79)	(820,800.58)	0.00	(187,947.70)	\$10,830,288.22	
Plan Year Transactions to Date	1,335,567,591.81	53,760,719.06	(197,347.69)	13,736,883.35	0.00	(938,874,352.07)	(63,981,291.05)	(11,520,857.46)	(44,487,091.79)	(303,575,659.36)	(9,643,151.80)	0.00	(2,736,296.35)	\$28,049,146.65	

101 Move \$30,998,835.39 in premium receipts from December, 2008 to January, 2009 to reflect proper allocation of receipts.

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PLAN YEAR 2010																
2014	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS		
2013 Balance Forward	1,536,940,834.57	52,205,724.17	357,614.91	28,214,433.38	23,299,596.40	(1,099,085,894.51)	(68,050,383.36)	(14,941,275.32)	(46,924,620.80)	(337,746,889.29)	(10,997,841.71)	0.00	(4,894,978.57)		\$58,376,319.87	
January-14	0.00	0.00	6,443.00	0.00	0.00	420,687.04	(57.97)	203.52	1,203.77	0.00	0.00	0.00	0.00		\$428,479.36	
February-14	0.00	0.00	2,641.28	0.00	0.00	(1,013.57)	0.00	177.00	722.13	0.00	0.00	0.00	0.00		\$2,526.84	
March-14	0.00	0.00	5,173.21	0.00	0.00	49,941.92	0.00	493.66	1,960.20	600.84	0.00	0.00	0.00		\$58,169.83	
April-14	0.00	0.00	3,921.48	0.00	0.00	24,854.07	(25.35)	2,531.64	2,405.70	0.00	0.00	0.00	0.00		\$33,687.54	
May-14	0.00	0.00	3,883.83	0.00	0.00	(63,534.30)	0.00	569.98	1,408.87	0.00	0.00	0.00	0.00		(\$57,671.62)	
June-14	0.00	0.00	2,425.90	0.00	0.00	71,945.69	0.00	430.38	279.28	0.00	0.00	0.00	0.00		\$75,081.25	
July-14	0.00	0.00	1,922.55	0.00	0.00	85,734.16	0.00	(746.74)	(5,185.24)	0.00	0.00	(58,998,317.80)	0.00		(\$58,916,593.07)	
August-14	0.00	0.00	0.00	0.00	0.00	(2,337.80)	0.00	(1,847.50)	(7,789.09)	0.00	0.00	11,974.39	0.00		(\$0.00)	
September-14	0.00	0.00	0.00	0.00	0.00	(444.38)	0.00	0.00	0.00	0.00	0.00	444.38	0.00		\$0.00	
October-14	0.00	0.00	0.00	0.00	0.00	52.95	0.00	0.00	0.00	0.00	0.00	(52.95)	0.00		\$0.00	
November-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
December-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
Plan Year Transactions to Date	1,536,940,834.57	52,205,724.17	384,026.16	28,214,433.38	23,299,596.40	(1,098,500,008.73)	(68,050,466.68)	(14,939,463.38)	(46,929,615.18)	(337,746,288.45)	(10,997,841.71)	(58,985,951.98)	(4,894,978.57)		\$0.00	

¹ Per HB 235 plan year balances for 2010 and 2011 as of December 31, 2013, and all subsequent balances from those plan years were transferred to Plan Year 2012.

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PLAN YEAR 2010																
2013	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS		
2012 Balance Forward	1,536,940,834.57	52,205,724.17	279,489.49	28,214,433.38	23,299,596.40	(1,100,649,781.97)	(68,046,367.82)	(14,938,333.39)	(46,870,914.44)	(337,749,803.81)	(10,997,772.82)	0.00	(4,894,978.57)	\$56,792,125.19		
January-13	0.00	0.00	7,535.70	0.00	0.00	318,081.87	0.00	206.19	110.00	2,198.88	0.00	0.00	0.00	\$328,132.64		
February-13	0.00	0.00	8,089.71	0.00	0.00	(47,119.95)	0.00	0.00	112.32	(21.04)	(5.00)	0.00	0.00	(\$38,943.96)		
March-13	0.00	0.00	8,286.01	0.00	0.00	131,148.82	(8.24)	(74.00)	(157.06)	0.00	0.00	0.00	0.00	\$139,195.53		
April-13	0.00	0.00	10,269.24	0.00	0.00	66,285.45	(141.25)	338.00	(298.12)	54.17	0.00	0.00	0.00	\$76,507.49		
May-13	0.00	0.00	7,411.12	0.00	0.00	53,782.80	(3,627.57)	(173.25)	(902.79)	(178.34)	(1.39)	0.00	0.00	\$56,310.58		
June-13	0.00	0.00	5,441.72	0.00	0.00	413,133.83	0.00	1,186.89	5,433.74	0.00	(10.00)	0.00	0.00	\$425,186.18		
July-13	0.00	0.00	5,213.89	0.00	0.00	87,059.27	(106.75)	1,988.14	3,017.66	0.00	0.00	0.00	0.00	\$97,172.21		
August-13	0.00	0.00	5,702.31	0.00	0.00	61,674.07	(79.93)	22.36	162.65	747.64	(52.50)	0.00	0.00	\$68,176.60		
September-13	0.00	0.00	6,652.50	0.00	0.00	(16,909.76)	(41.61)	(6,436.26)	(53,143.11)	0.00	0.00	0.00	0.00	(\$69,878.24)		
October-13	0.00	0.00	5,044.36	0.00	0.00	7,501.78	(0.33)	0.00	(8,132.17)	0.00	0.00	0.00	0.00	\$4,413.64		
November-13	0.00	0.00	3,735.79	0.00	0.00	125,854.94	0.00	0.00	0.00	113.21	0.00	0.00	0.00	\$129,703.94		
December-13	0.00	0.00	4,743.07	0.00	0.00	363,394.34	(9.86)	0.00	90.52	0.00	0.00	0.00	0.00	\$368,218.07		
Plan Year Transactions to Date	1,536,940,834.57	52,205,724.17	357,614.91	28,214,433.38	23,299,596.40	(1,099,085,894.51)	(68,050,383.36)	(14,941,275.32)	(46,924,620.80)	(337,746,889.29)	(10,997,841.71)	0.00	(4,894,978.57)	\$58,376,319.87		

130 Per HB 265 plan year balances for 2006, 2007, 2008, and 2009 as of December 31, 2011, and all subsequent balances from those plan years were transferred to Plan Year 2010.

203 The September 2013 balance includes a net expense increase of \$6,284.68, the result of additional claims in the amount of \$4,143.23, duplicated claims refunds in the amount of \$3,028.11 and claims overcharges of \$886.66..

204 The September 2013 balance includes a net expense increase of \$46,967.77, the result of additional claims in the amount of \$47,246.16, duplicated claims refunds in the amount of \$3,190.95 and claims overcharges of \$3,469.34.

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PLAN YEAR 2010																
2012	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS		
2011 Balance Forward	1,537,190,123.97	52,205,724.17	174,234.49	28,176,749.75	0.00	(1,108,890,445.85)	(68,040,742.98)	(14,937,266.05)	(46,874,123.60)	(337,787,186.27)	(11,202,705.12)	0.00	(4,894,978.57)		\$25,119,383.94	
January-12	(889.54)	0.00	584.86	0.00	0.00	5,597,639.66	0.00	(706.81)	2,689.26	5,056.48	(79.48)	0.00	0.00		\$5,604,294.43	
February-12	(27.50)	0.00	593.11	0.00	0.00	(515,609.34)	(3,398.61)	73.08	6,565.53	(110.15)	(15.28)	0.00	0.00		(\$511,929.16)	
March-12	(20,577.80)	0.00	619.01	0.00	0.00	(253,073.91)	291.20	(776.89)	(3,500.67)	451.66	(70.57)	0.00	0.00		(\$276,637.97)	
April-12	(5,683.88)	0.00	2,761.55	0.00	0.00	1,148,959.52	29.92	(10.52)	(263.09)	736.16	(4.17)	0.00	0.00		\$1,146,525.49	
May-12	(8,022.48)	0.00	27,697.62	0.00	0.00	771,465.20	(209.81)	(2,125.64)	(2,119.67)	13,904.50	(17.50)	0.00	0.00		\$800,572.22	
June-12	0.00	0.00	6,696.69	0.00	22,721,775.75	(126,687.55)	(464.60)	928.38	587.92	8,782.47	205,556.82	0.00	0.00		\$22,817,175.88	
July-12	0.00	0.00	11,262.02	0.00	364,837.81	122,095.12	0.00	0.00	(569.30)	8,685.08	(105.01)	0.00	0.00		\$506,205.72	
August-12	(9,717.98)	0.00	10,799.09	0.00	212,573.26	265,636.66	(464.50)	369.83	4,361.30	(3,150.12)	(112.50)	0.00	0.00		\$480,295.04	
September-12	(66.67)	0.00	9,537.45	37,683.63	409.58	431,306.72	(1,365.62)	1,057.13	12,227.87	5,899.08	(62.78)	0.00	0.00		\$496,626.39	
October-12	(204,303.55)	0.00	14,051.87	0.00	0.00	(124,992.99)	0.00	118.72	(5,646.12)	632.06	(55.28)	0.00	0.00		(\$320,195.29)	
November-12	0.00	0.00	12,038.35	0.00	0.00	(59,009.65)	0.00	0.00	(12,108.41)	(3,345.52)	0.00	0.00	0.00		(\$62,425.23)	
December-12	0.00	0.00	8,613.38	0.00	0.00	982,934.44	(42.82)	5.38	984.54	(159.24)	(101.95)	0.00	0.00		\$992,233.73	
Plan Year Transactions to Date	1,536,940,834.57	52,205,724.17	279,489.49	28,214,433.38	23,299,596.40	(1,100,649,781.97)	(68,046,367.82)	(14,938,333.39)	(46,870,914.44)	(337,749,803.81)	(10,997,772.82)	0.00	(4,894,978.57)		\$56,792,125.19	

130 Per HB 265 plan year balances for 2006, 2007, 2008, and 2009 as of December 31, 2011, and all subsequent balances from those plan years were transferred to Plan Year 2010.

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PLAN YEAR 2010																
2011	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS		
2010 Balance Forward	1,474,268,363.94	51,843,968.02	82,065.07	14,254,805.62	0.00	(1,016,298,767.20)	(67,316,753.15)	(14,012,930.86)	(42,708,522.97)	(330,494,624.99)	(10,380,815.11)	0.00	(4,894,978.57)		\$54,341,809.80	
January-11	62,925,838.08	(3,438.85)	16,835.54	0.00	0.00	(57,380,932.65)	(561,804.78)	(442,666.70)	(1,867,394.13)	(6,643,709.15)	(640,486.98)	0.00	0.00		(\$4,597,759.62)	
February-11	(330,375.99)	364,145.00	26,914.35	7,318,750.55	0.00	(16,318,159.37)	18,291.62	(111,859.63)	(652,579.42)	(128,418.99)	(15,654.19)	0.00	0.00		(\$9,828,946.07)	
March-11	300,177.24	(1,225.00)	6,375.77	0.00	0.00	(9,774,394.74)	0.00	(193,790.37)	(868,878.01)	(318,902.74)	(158,514.39)	0.00	0.00		(\$11,009,152.24)	
April-11	21,549.17	175.00	4,699.57	0.00	0.00	(3,113,216.58)	(63,003.20)	(99,288.52)	(571,230.36)	(28,117.62)	(1,741.67)	0.00	0.00		(\$3,850,174.21)	
May-11	1,963.35	2,100.00	6,529.45	0.00	0.00	(2,709,942.26)	(35,184.19)	(36,515.71)	(111,496.25)	(30,654.84)	(1,456.46)	0.00	0.00		(\$2,914,656.91)	
June-11	(6,664.78)	0.00	18,378.67	6,603,193.58	0.00	(399,218.17)	(34,592.55)	(27,116.38)	(76,296.74)	(16,252.13)	(150.84)	0.00	0.00		\$6,061,280.66	
July-11	312.37	0.00	0.00	0.00	0.00	467,624.18	0.00	(5,534.04)	(3,422.32)	(64,183.91)	(1,684.50)	0.00	0.00		\$393,111.78	
August-11	1,991.17	0.00	35.97	0.00	0.00	(970,996.07)	(8,550.76)	(4,955.02)	(16,292.12)	(50,178.43)	(748.14)	0.00	0.00		(\$1,049,693.40)	
September-11	681.82	0.00	1,609.58	0.00	0.00	(804,166.50)	(6,177.18)	1,014.63	14,031.78	(10,270.74)	(1,160.29)	0.00	0.00		(\$804,436.90)	
October-11	14,697.46	0.00	3,722.44	0.00	0.00	(832,266.41)	(5,518.69)	(517.67)	(1,889.74)	486.60	(71.40)	0.00	0.00		(\$821,357.41)	
November-11	268.26	0.00	3,172.37	0.00	0.00	(317,914.07)	(27,450.10)	(2,127.74)	(5,462.17)	125.44	(13.89)	0.00	0.00		(\$349,401.90)	
December-11	(8,678.12)	0.00	3,895.71	0.00	0.00	(438,096.01)	0.00	(978.04)	(4,691.15)	(2,484.77)	(207.26)	0.00	0.00		(\$451,239.64)	
Plan Year Transactions to Date	1,537,190,123.97	52,205,724.17	174,234.49	28,176,749.75	0.00	(1,108,890,445.85)	(68,040,742.98)	(14,937,266.05)	(46,874,123.60)	(337,787,186.27)	(11,202,705.12)	0.00	(4,894,978.57)		\$25,119,383.94	

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PLAN YEAR 2010																
2010	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	SCRIPTS ADMIN FEES	EXPRESS FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS	
2009 Balance Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
January-10	40,610,656.28	3,497,770.00	0.00	0.00	0.00	(17,067,287.41)	(5,501,035.69)	(947,694.67)	(2,871,252.13)	(20,266,995.30)	(753,917.90)	0.00	0.00	(\$3,299,756.82)		
February-10	124,360,733.46	4,258,628.45	173.48	0.00	0.00	(63,021,348.72)	(5,523,329.15)	(1,215,750.03)	(3,528,765.61)	(25,059,247.87)	(816,450.76)	0.00	0.00	\$29,454,643.25		
March-10	130,638,108.44	4,270,080.88	471.48	0.00	0.00	(82,355,804.96)	(5,626,702.71)	(1,579,943.65)	(4,472,122.40)	(32,387,700.45)	(838,104.26)	0.00	(54,178.15)	\$7,594,104.22		
April-10	129,152,022.42	4,258,676.92	5,221.59	0.00	0.00	(85,832,747.21)	(5,481,061.88)	(1,532,187.94)	(4,005,228.92)	(25,749,478.11)	(955,617.17)	0.00	(1,413,911.17)	\$8,445,688.53		
May-10	129,181,111.53	4,260,752.26	222.72	0.00	0.00	(94,359,180.48)	(5,718,253.54)	(1,214,449.73)	(3,649,206.77)	(25,754,266.21)	(825,257.97)	0.00	(83,745.11)	\$1,837,726.70		
June-10	158,346,459.91	6,509,599.51	1,271.00	0.00	0.00	(100,386,967.28)	(5,623,185.88)	(1,229,825.24)	(4,196,068.31)	(31,986,447.83)	(820,436.33)	0.00	(55,288.36)	\$20,559,111.19		
July-10	123,372,458.09	4,161,587.50	0.00	0.00	0.00	(92,121,632.56)	(5,422,525.77)	(1,258,976.01)	(4,333,208.27)	(25,378,503.68)	(1,067,117.38)	0.00	(1,548,680.08)	(\$3,596,598.16)		
August-10	103,046,413.80	4,120,287.50	18,688.35	0.00	0.00	(100,082,875.04)	(5,650,827.45)	(1,138,328.89)	(3,729,649.69)	(31,947,844.18)	(806,207.47)	0.00	(52,416.36)	(\$36,222,759.43)		
September-10	102,582,008.02	4,036,812.50	10,558.00	7,000,703.32	0.00	(81,171,141.25)	(5,417,936.87)	(830,507.38)	(2,895,273.64)	(25,738,842.10)	(955,956.96)	0.00	(111,660.00)	(\$3,491,236.36)		
October-10	149,611,237.78	4,157,562.50	19,689.25	0.00	0.00	(100,741,109.91)	(5,795,510.10)	(910,479.88)	(2,768,997.81)	(25,535,419.44)	(689,651.75)	0.00	(1,495,919.34)	\$15,851,401.30		
November-10	128,700,028.48	4,136,417.50	8,502.82	7,254,102.30	0.00	(92,952,557.09)	(6,045,196.37)	(1,057,721.90)	(3,096,373.97)	(33,661,834.95)	(1,002,412.38)	0.00	(48,900.00)	\$2,234,054.44		
December-10	154,667,125.73	4,175,792.50	17,266.38	0.00	0.00	(106,206,115.29)	(5,511,187.74)	(1,097,065.54)	(3,162,375.45)	(27,028,044.87)	(849,684.78)	0.00	(30,280.00)	\$14,975,430.94		
Plan Year Transactions to Date	1,474,268,363.94	51,843,968.02	82,065.07	14,254,805.62	0.00	(1,016,298,767.20)	(67,316,753.15)	(14,012,930.86)	(42,708,522.97)	(330,494,624.99)	(10,380,815.11)	0.00	(4,894,978.57)	\$54,341,809.80		

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PLAN YEAR 2011																
2014	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS		
2013 Balance Forward	1,594,747,690.90	47,847,607.60	345,421.14	32,522,071.09	0.00	(1,140,286,862.37)	(71,480,718.03)	(16,237,926.63)	(42,550,726.45)	(334,497,559.44)	(9,759,339.41)	0.00	(9,300,252.27)		\$51,349,406.13	
January-14	0.00	0.00	5,700.23	0.00	0.00	(195,995.23)	(879.09)	50.00	246.38	0.00	(465.00)	0.00	0.00		(\$191,342.71)	
February-14	0.00	0.00	2,254.68	0.00	0.00	(60,264.15)	0.00	0.00	0.00	(237.54)	(15.00)	0.00	0.00		(\$58,262.01)	
March-14	0.00	0.00	4,495.19	0.00	0.00	365,419.03	(22.52)	410.85	1,351.22	145.67	(25.00)	0.00	0.00		\$371,774.44	
April-14	0.00	0.00	3,428.92	0.00	0.00	(24,857.27)	(63.33)	241.81	1,250.44	(231.47)	(15.00)	0.00	(12,121.12)		(\$32,367.02)	
May-14	0.00	0.00	3,391.92	0.00	0.00	(288,057.68)	(33.94)	215.00	458.21	0.00	(10.00)	0.00	0.00		(\$284,036.49)	
June-14	0.00	0.00	2,109.01	0.00	0.00	279,198.12	(19.31)	2,384.83	2,130.89	0.00	0.00	0.00	0.00		\$285,803.54	
July-14	0.00	0.00	1,678.61	0.00	0.00	21,326.64	0.00	266.36	564.88	0.00	0.00	(51,464,812.37)	0.00		(\$51,440,975.88)	
August-14	0.00	0.00	0.00	0.00	0.00	(197,579.00)	(11.16)	0.00	(401.15)	0.00	0.00	197,991.31	0.00		\$0.00	
September-14	0.00	0.00	0.00	0.00	0.00	(53,739.49)	(38.51)	0.00	0.00	0.00	0.00	53,778.00	0.00		\$0.00	
October-14	0.00	0.00	0.00	0.00	0.00	(1,444.98)	0.00	0.00	0.00	0.00	0.00	1,444.98	0.00		\$0.00	
November-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
December-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$0.00	
Plan Year Transactions to Date	1,594,747,690.90	47,847,607.60	368,479.70	32,522,071.09	0.00	(1,140,442,856.38)	(71,481,785.89)	(16,234,357.78)	(42,545,125.58)	(334,497,882.78)	(9,759,869.41)	(51,211,598.08)	(9,312,373.39)			(\$0.00)

1 Per HB 235 plan year balances for 2010 and 2011 as of December 31, 2013, and all subsequent balances from those plan years were transferred to Plan Year 2012.

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PLAN YEAR 2011																
2013	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS		
2011 Balance Forward	1,594,749,119.31	47,847,607.60	277,002.84	32,526,101.91	0.00	(1,141,237,477.98)	(71,467,329.53)	(16,278,922.83)	(42,635,012.79)	(334,514,670.50)	(9,759,001.35)	0.00	(9,300,252.27)		\$50,207,164.41	
January-13	(2,828.53)	0.00	6,661.95	0.00	0.00	(757,840.09)		0.00	(1,300.81)	(4,110.28)	13,229.85	(2.50)	0.00	0.00	(\$746,190.41)	
February-13	18.27	0.00	7,018.47	0.00	0.00	(275,291.25)	(4,021.29)	493.69	(1,766.71)	(151.29)	(7.50)	0.00	0.00		(\$273,707.61)	
March-13	(533.45)	0.00	7,140.26	0.00	0.00	559,637.84	(2,379.60)	(2,638.05)	22.41	(250.89)	(10.00)	0.00	0.00		\$560,988.52	
April-13	98.06	0.00	8,928.22	0.00	0.00	259,372.22	(688.24)	(211.46)	(295.08)	523.90	(10.28)	0.00	0.00		\$267,717.34	
May-13	0.00	269.22	6,469.39	0.00	0.00	283,069.10	(1,938.06)	(1,916.98)	(2,217.63)	(232.54)	(12.78)	0.00	0.00		\$283,489.72	
June-13	0.00	(269.22)	4,774.62	(4,030.82)	0.00	959,837.25		0.00	4,037.39	14,983.88	0.00	(57.50)	0.00	0.00	\$979,275.60	
July-13	0.00	0.00	4,627.35	0.00	0.00	(300,698.72)	(3,867.68)	2,658.29	6,816.66	32.58	(5.00)	0.00	0.00		(\$290,436.52)	
August-13	1,565.88	0.00	5,023.75	0.00	0.00	44,191.26	(3,394.02)	223.39	7,182.73	3,293.78	(207.50)	0.00	0.00		\$57,879.27	
September-13	251.36	0.00	5,860.59	0.00	0.00	(195,575.10)	8,656.37	37,776.18	62,686.46	827.64	(10.00)	0.00	0.00		(\$79,526.50)	
October-13	0.00	0.00	4,442.31	0.00	0.00	107,465.34	(86.51)	1,874.56	908.90	(161.97)	(12.50)	0.00	0.00		\$114,430.13	
November-13	0.00	0.00	3,297.06	0.00	0.00	(32,026.46)	0.00	0.00	0.00	0.00	(2.50)	0.00	0.00		(\$28,731.90)	
December-13	0.00	0.00	4,174.33	0.00	0.00	298,474.22	(5,669.47)	0.00	75.00	0.00	0.00	0.00	0.00		\$297,054.08	
Plan Year Transactions to Date	1,594,747,690.90	47,847,607.60	345,421.14	32,522,071.09	0.00	(1,140,286,862.37)	(71,480,718.03)	(16,237,926.63)	(42,550,726.45)	(334,497,559.44)	(9,759,339.41)	0.00	(9,300,252.27)		\$51,349,406.13	

203 The September 2013 expense reduction of \$37,776.18 is the net result of a refund from Humana in the amount of \$40,214.31 for claims overcharges and a payment to Humana for duplicated claims refunds in the amount of \$2,438.13

204 The September 2013 expense reduction of \$62,686.46 is the net result of a refund from Humana in the amount of \$74,253.56 for claims overcharges and a payment to Humana for duplicated claims refunds in the amount of \$11,567.10

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PLAN YEAR 2011														
2012	101 PREMIUMS	102 HRA WAIVER	110 INTEREST	120 DRUG	130 TRANSFERS	201 MEDICAL CLAIMS	202 HUMANA ADMIN FEES	203 HRA SELECT CLAIMS	204 HRA WAIVER CLAIMS	301 PHARMACY CLAIMS	302 EXPRESS	500 TRANSFERS TO	501 OPERATING	TOTAL CASH
2011 Balance Forward	1,526,196,607.59	47,836,510.94	150,396.82	16,097,358.02	0.00	(1,030,046,608.57)	(70,560,363.69)	(15,271,752.19)	(38,703,721.89)	(328,030,216.60)	(9,560,660.06)	0.00	(9,065,643.15)	\$89,041,907.22
January-12	64,831,266.19	6,825.00	2,073.20	0.00	0.00	(76,973,291.01)	0.00	(340,782.02)	(1,359,612.98)	(6,377,509.66)	(390,804.22)	0.00	(234,609.12)	(\$20,836,444.62)
February-12	3,238,913.87	4,271.66	9,016.43	0.00	0.00	(21,234,916.29)	(488,214.12)	(133,196.99)	(737,678.43)	(7,359.92)	(4,385.28)	0.00	0.00	(\$19,353,549.07)
March-12	121,087.46	0.00	1,141.35	8,326,710.96	0.00	(8,898,188.75)	(172,586.12)	(263,991.53)	(920,249.17)	(37,296.79)	(1,842.56)	0.00	0.00	(\$1,845,215.15)
April-12	65,262.27	0.00	4,968.67	0.00	0.00	(4,781,490.30)	(83,726.19)	(192,310.24)	(824,783.57)	4,629.55	(259.76)	0.00	0.00	(\$5,807,709.57)
May-12	148,315.93	0.00	42,946.59	0.00	0.00	(260,378.50)	(51,683.01)	(49,860.67)	(61,009.80)	(11,638.73)	(1,461.78)	0.00	0.00	(\$244,769.97)
June-12	52,308.06	0.00	10,050.50	7,711,686.20	0.00	(1,740,536.10)	(44,301.27)	2,402.62	2,263.38	(1,550.75)	203,162.13	0.00	0.00	\$6,195,484.77
July-12	(713.57)	0.00	9,707.62	0.00	0.00	243,372.58	0.00	(20,487.84)	(41,447.09)	(9,746.26)	(613.75)	0.00	0.00	\$180,071.69
August-12	57,846.30	0.00	9,324.35	0.00	0.00	(130,172.16)	(2,575.98)	(941.77)	12,477.82	(26,247.32)	(878.89)	0.00	0.00	(\$81,167.65)
September-12	(2,560.34)	0.00	8,092.37	390,346.73	0.00	(116,511.68)	(39,083.25)	(416.50)	4,885.88	21,419.82	(524.73)	0.00	0.00	\$265,648.30
October-12	18,272.61	0.00	11,883.85	0.00	0.00	(347,883.65)	0.00	(2,603.33)	1,865.81	(15,599.91)	(512.93)	0.00	0.00	(\$334,577.55)
November-12	(4,590.23)	0.00	10,167.24	0.00	0.00	(508,730.59)	0.00	(1,045.43)	(9,140.71)	(14,499.34)	0.00	0.00	0.00	(\$527,839.06)
December-12	27,103.17	0.00	7,233.85	0.00	0.00	3,557,857.04	(24,795.90)	(3,936.94)	1,137.96	(9,054.59)	(219.52)	0.00	0.00	\$3,555,325.07
Plan Year Transactions to Date	1,594,749,119.31	47,847,607.60	277,002.84	32,526,101.91	0.00	(1,141,237,477.98)	(71,467,329.53)	(16,278,922.83)	(42,635,012.79)	(334,514,670.50)	(9,759,001.35)	0.00	(9,300,252.27)	\$50,207,164.41

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PLAN YEAR 2011																
2011	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS		
2010 Balance Forward	602.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$602.53
January-11	41,658,664.19	4,153,479.69	0.19	0.00	0.00	(21,225,293.17)	(5,685,622.86)	(1,195,854.82)	(2,916,365.63)	(18,756,469.66)	(330,805.46)	0.00	(1,506,150.00)			(\$5,804,417.53)
February-11	135,215,110.95	377,963.00	(2,155.36)	0.00	0.00	(66,018,323.11)	(5,719,499.42)	(1,395,446.60)	(3,256,382.56)	(23,903,264.04)	(1,002,432.67)	0.00	0.00			\$34,295,570.19
March-11	215,670,480.66	7,561,746.66	4,548.18	0.00	0.00	(94,192,802.84)	(5,804,744.75)	(1,860,582.39)	(4,295,957.04)	(31,459,589.75)	(550,461.08)	0.00	0.00			\$85,072,637.65
April-11	57,694,030.16	377,215.86	18,466.38	0.00	0.00	(85,937,305.21)	(5,877,158.90)	(1,592,455.96)	(3,587,891.53)	(24,877,558.67)	(823,250.32)	0.00	(1,475,000.00)			(\$66,080,908.19)
May-11	148,792,707.81	6,826,365.22	20,870.94	0.00	0.00	(89,261,668.83)	(5,955,533.34)	(1,653,429.42)	(3,242,448.87)	(30,404,462.72)	(935,264.46)	0.00	(560,000.00)			\$23,627,136.33
June-11	135,363,342.24	4,147,240.50	59,026.75	0.00	0.00	(99,430,813.45)	(6,104,506.43)	(1,306,116.15)	(4,158,068.83)	(25,409,559.13)	(657,542.11)	0.00	(2,262,825.00)			\$240,178.39
July-11	129,466,025.11	4,055,818.00	0.00	0.00	0.00	(93,245,205.12)	(5,691,468.70)	(1,283,238.69)	(3,555,128.95)	(24,992,929.36)	(1,051,151.61)	0.00	(1,446,700.00)			\$2,256,020.68
August-11	128,825,858.56	4,015,463.08	51,911.60	0.00	0.00	(103,597,773.95)	(5,898,025.96)	(1,247,263.59)	(3,519,245.43)	(31,756,655.40)	(783,194.42)	0.00	505.45			(\$13,908,420.06)
September-11	128,255,589.25	3,985,826.55	(40,402.66)	8,172,233.15	0.00	(94,958,185.05)	(5,831,346.41)	(917,737.17)	(2,597,575.22)	(27,057,987.26)	(920,603.65)	0.00	(722,373.60)			\$7,367,437.93
October-11	142,217,531.59	4,088,693.16	9,335.67	0.00	0.00	(91,148,955.95)	(6,021,191.61)	(916,603.71)	(2,344,259.08)	(27,684,920.74)	(830,136.88)	0.00	(1,446,800.00)			\$15,922,692.45
November-11	128,471,255.32	4,132,176.42	17,380.63	0.00	0.00	(97,269,632.92)	(6,239,987.54)	(1,121,446.52)	(2,344,550.25)	(33,686,306.46)	(678,687.30)	0.00	653,700.00			(\$8,066,098.62)
December-11	134,565,409.22	4,114,522.80	11,414.50	7,925,124.87	0.00	(93,760,648.97)	(5,731,277.77)	(781,577.17)	(2,885,848.50)	(28,040,513.41)	(997,130.10)	0.00	(300,000.00)			\$14,119,475.47
Plan Year Transactions to Date	1,526,196,607.59	47,836,510.94	150,396.82	16,097,358.02	0.00	(1,030,046,608.57)	(70,560,363.69)	(15,271,752.19)	(38,703,721.89)	(328,030,216.60)	(9,560,660.06)	0.00	(9,065,643.15)			\$89,041,907.22

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PLAN YEAR 2012																
2014	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS		
2013 Balance Forward	1,599,837,084.81	47,805,724.93	54,248.60	33,269,304.98	0.00	(1,188,158,105.61)	(72,301,788.87)	(16,590,120.83)	(42,352,116.18)	(346,961,390.71)	(9,340,081.00)	0.00	(9,273,024.00)			(\$4,010,263.88)
January-14	1,137.02	0.00	(302.44)	136,307.71	0.00	125,186.37	(4,867.27)	1,692.95	4,573.94	(729.95)	(488.18)	0.00	0.00			\$262,510.15
February-14	573.60	0.00	(417.50)	0.00	0.00	(606,961.33)	0.00	579.20	346.39	(11,758.29)	(62.50)	0.00	0.00			(\$617,700.43)
March-14	1,545.34	0.00	(384.02)	2,462.23	0.00	956,559.80	(5,992.28)	891.89	3,487.06	(946.57)	(60.00)	0.00	0.00			\$957,563.45
April-14	0.00	0.00	(226.71)	0.00	0.00	149,010.62	(829.59)	2,267.46	4,828.83	(3,327.70)	(297.50)	0.00	(42,810.41)			\$108,615.00
May-14	0.00	0.00	(217.51)	0.00	0.00	(299,077.43)	(2,832.66)	1,131.44	8,430.78	(37.34)	(5.00)	0.00	0.00			(\$292,607.72)
June-14	0.00	0.00	(148.08)	(664.07)	0.00	491,655.54	0.00	2,063.75	4,789.71	139,328.99	(5.00)	0.00	0.00			\$637,020.84
July-14	0.00	0.00	(96.42)	0.00	110,463,130.17	173,250.61	0.00	1,447.89	3,889.05	31.40	0.00	0.00	0.00			\$110,641,652.70
August-14	0.00	0.00	6,064.03	173,760.51	(209,965.70)	455,770.84	(48.12)	546.91	1,060.67	8,037.02	(7.50)	0.00	0.00			\$435,218.66
September-14	0.00	0.00	7,129.23	0.00	(54,222.38)	524,543.51	(76.77)	(67.63)	430.90	0.00	0.00	0.00	0.00			\$477,736.86
October-14	0.00	0.00	8,310.03	0.00	(1,392.03)	397,112.63	(125.95)	(272.10)	471.11	(14,601.47)	(87.50)	0.00	0.00			\$389,414.72
November-14	0.00	0.00	6,770.87	0.00	0.00	(90,169.84)	(1,034.63)	0.00	0.00	0.00	(2.50)	0.00	0.00			(\$84,436.10)
December-14	0.00	0.00	8,884.30	0.00	0.00	869,035.01	(34.22)	(134.24)	230.00	7,657.36	(32.58)	0.00	0.00			\$885,605.63
Plan Year Transactions to Date	1,599,840,340.77	47,805,724.93	89,614.38	33,581,171.36	110,197,550.06	(1,185,012,189.28)	(72,317,630.36)	(16,579,973.31)	(42,319,577.74)	(346,837,737.26)	(9,341,129.26)	0.00	(9,315,834.41)			\$109,790,329.88

1 Per HB 235 plan year balances for 2010 and 2011 as of December 31, 2013, and all subsequent balances from those plan years were transferred to Plan Year 2012.

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PLAN YEAR 2012															
2013	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL	
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS	
2012 Balance Forward	1,532,116,948.31	47,791,374.93	55,527.24	15,552,460.50	0.00	(1,079,097,997.28)	(71,532,836.71)	(15,260,344.10)	(37,941,321.50)	(340,860,449.81)	(9,166,555.84)	0.00	(9,192,364.71)	\$32,464,441.03	
January-13	66,421,106.81	9,450.00	4,307.68	0.00	0.00	(76,885,056.11)	0.00	(407,608.90)	(1,383,439.57)	(6,091,143.45)	(163,146.01)	0.00	(80,659.29)	(\$18,576,188.84)	
February-13	430,241.46	5,250.00	4,550.03	0.00	0.00	(21,355,755.60)	(209,880.10)	(169,484.78)	(668,980.55)	37,270.85	(7,250.91)	0.00	0.00	(\$21,934,039.60)	
March-13	747,225.35	(2.68)	(1,163.92)	0.00	0.00	(6,843,059.91)	(446,934.16)	(395,028.68)	(1,125,285.69)	(19,148.52)	(723.98)	0.00	0.00	(\$8,084,122.19)	
April-13	(279.22)	(347.32)	(2,894.80)	8,588,953.09	0.00	(4,939,473.95)	(35,999.14)	(340,343.04)	(1,145,075.24)	(6,931.34)	(742.16)	0.00	0.00	\$2,116,866.88	
May-13	(318.85)	20,959.92	(1,811.71)	0.00	0.00	(2,424,459.00)	(25,226.37)	(66,565.95)	(136,665.53)	(18,170.00)	(178.82)	0.00	0.00	(\$2,652,436.31)	
June-13	518.06	(20,959.92)	(1,555.69)	9,430,603.62	0.00	2,900,988.31	0.00	429.10	2,504.65	403.21	(345.50)	0.00	0.00	\$12,312,585.84	
July-13	(2,027.16)	0.00	(390.07)	0.00	0.00	(550,123.94)	(16,272.95)	(1,364.84)	(16,388.26)	(10,680.16)	(510.00)	0.00	0.00	(\$597,757.38)	
August-13	(4,323.19)	0.00	(487.02)	0.00	0.00	160,199.26	(5,212.32)	4,201.81	10,857.63	6,608.11	(503.82)	0.00	0.00	\$171,340.46	
September-13	125,503.82	0.00	(548.71)	(302,712.23)	0.00	(803,016.89)	(17,232.89)	39,613.72	49,578.91	(679.98)	(80.00)	0.00	0.00	(\$909,574.25)	
October-13	220.00	0.00	(495.19)	0.00	0.00	133,041.89	(9,874.47)	(1,444.23)	(1,289.35)	1,530.38	(31.46)	0.00	0.00	\$121,657.57	
November-13	2,198.38	0.00	(357.70)	0.00	0.00	290,892.39	0.00	(407.30)	(2,890.11)	0.00	(12.50)	0.00	0.00	\$289,423.16	
December-13	71.04	0.00	(431.54)	0.00	0.00	1,255,715.22	(2,319.76)	8,226.36	6,278.43	0.00	0.00	0.00	0.00	\$1,267,539.75	
Plan Year Transactions to Date	1,599,837,084.81	47,805,724.93	54,248.60	33,269,304.98	0.00	(1,188,158,105.61)	(72,301,788.87)	(16,590,120.83)	(42,352,116.18)	(346,961,390.71)	(9,340,081.00)	0.00	(9,273,024.00)	(\$4,010,263.88)	

203 The September 2013 expenses have been reduced by \$50,563.55 which is the net result of a refund from Humana in the amount of \$51,644.70 for claims overcharges and a payment to Humana for duplicated claims refunds in the amount of \$1,081.15.

204 The September 2013 expenses have been reduced by \$64,346.13 which is the net result of a refund from Humana in the amount of \$71,011.17 for claims overcharges and a payment to Humana for duplicated claims refunds in the amount of \$6,665.04.

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PLAN YEAR 2012																
2012	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS		
2011 Balance Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00		
January-12	69,528,948.14	4,053,197.91	0.00	0.00	0.00	(23,704,204.41)	(5,825,992.95)	(1,275,395.17)	(2,973,345.92)	(26,492,934.54)	(525,989.29)	0.00	(1,446,700.00)	\$11,337,583.77		
February-12	130,592,230.40	4,095,844.16	85.18	0.00	0.00	(80,086,211.16)	(5,784,867.09)	(1,428,846.68)	(3,293,644.17)	(19,708,117.54)	(781,779.35)	0.00	(650,000.00)	\$22,954,693.75		
March-12	135,681,761.89	4,049,823.20	562.20	0.00	0.00	(83,762,360.41)	(5,822,455.25)	(1,647,570.51)	(3,540,723.01)	(33,181,997.87)	(896,089.76)	0.00	(400,000.00)	\$10,480,950.48		
April-12	120,965,344.25	3,947,101.33	3,498.15	0.00	0.00	(98,967,063.12)	(5,962,894.37)	(1,542,576.95)	(3,338,222.90)	(26,060,773.16)	(750,575.79)	0.00	(2,579,500.00)	(\$14,285,662.56)		
May-12	131,051,730.72	4,051,460.97	26,693.10	0.00	0.00	(98,470,716.25)	(6,035,691.61)	(1,523,255.88)	(3,518,145.59)	(32,746,779.20)	(624,466.72)	0.00	0.00	(\$7,789,170.46)		
June-12	123,669,128.01	2,160,377.56	3,328.15	0.00	0.00	(93,812,170.74)	(6,024,074.49)	(1,408,270.13)	(3,735,852.34)	(27,178,069.80)	(651,847.04)	0.00	(300,000.00)	(\$7,277,450.82)		
July-12	158,601,891.14	2,582,010.48	3,175.00	0.00	0.00	(105,978,992.50)	(5,770,981.74)	(1,427,629.74)	(3,933,256.06)	(33,228,594.36)	(1,126,430.99)	0.00	(2,075,000.00)	\$7,646,191.23		
August-12	134,691,134.90	3,938,126.10	8,261.54	0.00	0.00	(107,303,748.66)	(5,905,006.32)	(1,209,480.27)	(3,212,848.87)	(26,239,257.41)	(842,445.57)	0.00	800,000.00	(\$5,275,264.56)		
September-12	73,635,254.66	3,905,917.68	3,047.25	7,612,407.60	0.00	(85,118,148.95)	(6,259,113.64)	(871,481.45)	(2,410,812.81)	(26,448,775.65)	(592,972.44)	0.00	(115,000.00)	(\$36,659,677.75)	1	
October-12	189,825,294.96	7,029,503.50	(4,719.05)	0.00	0.00	(106,957,543.28)	(5,762,839.68)	(1,029,292.15)	(2,760,235.33)	(33,480,572.63)	(724,384.70)	0.00	(2,092,895.54)	\$44,042,316.10		
November-12	132,136,802.40	3,991,012.86	5,425.11	0.00	0.00	(104,244,012.02)	(5,775,468.47)	(969,656.03)	(2,705,702.07)	(26,368,503.83)	0.00	0.00	(290,104.00)	(\$4,220,206.05)		
December-12	131,737,426.84	3,986,999.18	6,170.61	7,940,052.90	0.00	(90,692,825.78)	(6,603,451.10)	(926,889.14)	(2,518,532.43)	(29,726,073.82)	(1,649,574.19)	0.00	(43,165.17)	\$11,510,137.90		
Plan Year Transactions to Date	1,532,116,948.31	47,791,374.93	55,527.24	15,552,460.50	0.00	(1,079,097,997.28)	(71,532,836.71)	(15,260,344.10)	(37,941,321.50)	(340,860,449.81)	(9,166,555.84)	0.00	(9,192,364.71)	\$32,464,441.03		

1 Please note that the August 2012 KDE health insurance premium payment of \$52,467,299.39 one would expect to see included in the September 2012 premiums was not submitted in eMARS until October 2012. If this payment had been included in the September 2012 health insurance premiums the Cash Transactions balance for September-12 would have been a positive \$15,807,621.64.

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PLAN YEAR 2013																
2014	101	102	110	120	130	201	202	203	204	301	302	500	501			TOTAL
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS		
2013 Balance Forward	1,533,384,047.87	46,186,551.19	79,790.06	17,517,925.22	0.00	(1,076,115,537.17)	(71,308,826.85)	(16,148,958.49)	(38,184,591.64)	(337,129,949.87)	(7,962,611.78)	0.00	377,594.69			\$50,695,433.23
January-14	63,583,286.01	6,650.00	1,768.99	(136,307.71)	0.00	(81,577,661.42)	(638,749.06)	(370,054.23)	(1,327,447.90)	(9,159,983.27)	(896,017.68)	0.00	0.00			(\$30,514,516.27)
February-14	1,591,766.21	0.00	5,994.35	9,798,339.70	0.00	(20,068,536.01)		0.00	(196,601.31)	(669,552.22)	53,015.73	(399,019.24)	0.00	0.00		(\$9,884,592.79)
March-14	291,041.50	175.00	905.76	(2,462.23)	0.00	(7,709,045.81)	(214,683.60)	(278,116.54)	(842,804.55)	3,017.41	(314.66)	0.00	0.00			(\$8,752,287.72)
April-14	21,425.42	0.00	106.59	0.00	0.00	(4,178,949.10)	(77,559.59)	(170,543.85)	(659,529.86)	(3,113.42)	60,156.74	0.00	(44,704.22)			(\$5,052,711.29)
May-14	3,618.88	0.00	(231.01)	0.00	0.00	(4,798,274.38)	(14,758.41)	4,069.74	22,675.75	(29,705.87)	(76.53)	0.00	0.00			(\$4,812,681.83)
June-14	4,167.68	0.00	(343.07)	10,439,237.36	0.00	1,087,626.65	(9,003.16)	29,508.96	51,166.44	(5,123.63)	(701.36)	0.00	0.00			\$11,596,535.87
July-14	2,194.58	0.00	106.87	0.00	0.00	204,310.71		0.00	9,553.63	18,814.79	1,362.53	(69.43)	0.00	(501,327.00)		(\$265,053.32)
August-14	3,283.23	0.00	172.42	153,188.51	0.00	(221,048.69)	(7,103.45)	3,110.30	1,434.74	7,414.30	(26.37)	0.00	850,000.00			\$790,424.99
September-14	0.00	0.00	250.60	0.00	0.00	(387,121.61)	(14,882.43)	3,343.22	6,712.27	0.00	(67.66)	0.00	0.00			(\$391,765.61)
October-14	0.00	0.00	262.46	0.00	0.00	(249,238.21)	(2,147.83)	918.02	4,191.01	(1,097.66)	(36.29)	0.00	0.00			(\$247,148.50)
November-14	0.00	0.00	196.41	0.00	0.00	(933,809.88)	(2,579.32)	1,146.47	1,054.77	0.00	(2.50)	0.00	0.00			(\$933,994.05)
December-14	0.00	0.00	181.73	0.00	0.00	171,096.00	(1,087.98)	2,179.90	6,216.45	2,663.47	(11.37)	0.00	0.00			\$181,238.20
Plan Year Transactions to Date	1,598,884,831.38	46,193,376.19	89,162.16	37,769,920.85	0.00	(1,194,776,188.92)	(72,291,381.68)	(17,110,444.18)	(41,571,659.95)	(346,261,500.28)	(9,198,798.13)	0.00	681,563.47			\$2,408,880.91

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PLAN YEAR 2013																
2013	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <u>FROM</u> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <u>TO</u> OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS		
2012 Balance Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
January-13	68,143,104.47	3,896,142.88	0.00	0.00	0.00	(24,391,801.37)	(5,813,983.54)	(1,490,177.99)	(3,070,020.72)	(25,373,655.71)	(521,631.71)	0.00	(2,057,300.00)			\$9,320,676.31
February-13	133,018,873.82	3,890,760.30	1,320.05	0.00	0.00	(72,563,728.72)	(5,812,964.61)	(1,590,383.86)	(3,239,528.86)	(26,604,891.63)	(744,105.42)	0.00	5,778,266.70			\$32,133,617.77
March-13	130,715,440.97	3,894,458.10	6,017.56	0.00	0.00	(82,001,826.68)	(5,821,602.35)	(1,731,695.08)	(3,568,088.26)	(26,521,898.58)	(738,400.84)	0.00	5,755,543.08			\$19,987,947.92
April-13	132,577,415.72	3,919,850.22	11,026.91	0.00	0.00	(98,732,925.69)	(5,988,858.01)	(1,719,677.11)	(3,784,878.95)	(32,735,961.04)	(843,777.57)	0.00	2,941,084.90			(\$4,356,700.62)
May-13	136,896,674.07	4,142,786.74	7,387.54	0.00	0.00	(95,482,679.08)	(5,990,049.29)	(1,482,968.84)	(3,424,475.83)	(25,050,093.03)	(705,330.41)	0.00	5,731,422.62			\$14,642,674.49
June-13	118,632,875.86	3,316,380.37	7,745.88	0.00	0.00	(87,031,148.02)	(5,807,157.33)	(1,341,570.53)	(3,373,926.71)	(26,727,085.13)	(811,833.62)	0.00	5,721,704.14			\$2,585,984.91
July-13	150,893,611.84	4,169,930.69	6,945.49	0.00	0.00	(103,087,599.46)	(6,168,607.49)	(1,497,741.86)	(3,862,501.02)	(32,282,673.90)	(684,503.07)	0.00	8,673,443.42			\$16,160,304.64
August-13	133,241,742.48	3,763,276.15	8,918.17	0.00	0.00	(107,385,933.15)	(5,961,421.65)	(1,146,422.94)	(3,063,185.96)	(25,888,297.37)	(812,117.27)	0.00	0.00			(\$7,243,441.54)
September-13	131,014,807.22	3,710,447.46	9,555.72	9,021,550.77	0.00	(88,786,058.33)	(11,591,988.33)	(1,028,723.40)	(2,609,909.08)	(26,214,351.80)	(712,735.11)	0.00	(33,205.50)			\$12,779,389.62
October-13	132,680,129.20	3,818,531.80	8,372.46	0.00	0.00	(108,872,004.96)	(544,134.31)	(1,119,636.12)	(2,857,527.40)	(34,275,695.92)	(725,994.47)	0.00	(2,117,509.79)			(\$14,005,469.51)
November-13	130,272,794.65	3,813,602.82	5,517.28	8,496,374.45	0.00	(102,345,802.19)	(5,781,719.52)	(918,087.80)	(2,789,485.00)	(27,228,270.39)	(127,260.23)	0.00	0.00			\$3,397,664.07
December-13	135,296,577.57	3,850,383.66	6,983.00	0.00	0.00	(105,434,029.52)	(6,026,340.42)	(1,081,872.96)	(2,541,063.85)	(28,227,075.37)	(534,922.06)	0.00	(30,015,854.88)			(\$34,707,214.83)
Plan Year Transactions to Date	1,533,384,047.87	46,186,551.19	79,790.06	17,517,925.22	0.00	(1,076,115,537.17)	(71,308,826.85)	(16,148,958.49)	(38,184,591.64)	(337,129,949.87)	(7,962,611.78)	0.00	377,594.69			\$50,695,433.23

501 The plan year 2013 balance includes ERRP funds transferred from the 2512 fund in the amount of \$10,159,793.00

1 The September 2013 Humana Admin Fees (202) balance is overstated \$5,693,175.58. A Revenue department intercept placed on Humana payments caused a payment to be voided and reissued. The initial payment document was not voided until October 1, 2013. If the initial document had been voided in September 2013 the Humana Admin Fees balance would have been \$5,898,812.75 and the September 2013 Total Cash Transactions balance would have been \$18,472,565.20.

2 The Humana administrative fees payment voided in September 2013 was deposited on October 1, 2013. This reversal transaction decreased the Humana Administrative Fees (202) balance by \$5,693,175.58.

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PLAN YEAR 2014																
2014	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS		
2013 Balance Forward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
January-14	69,101,980.14	3,787,362.36	0.00	0.00	0.00	(18,390,064.46)	(6,249,431.45)	(2,988,499.77)	(3,016,722.53)	(16,247,927.73)	(488,624.08)	0.00	(1,866,900.00)			\$23,641,172.48
February-14	135,496,466.71	3,859,916.28	6,569.89	0.00	0.00	(53,504,998.59)	(6,263,205.86)	(3,640,528.80)	(3,111,297.86)	(20,208,764.29)	(542,776.53)	0.00	29,034,679.96			\$81,126,060.91
March-14	135,333,812.18	3,895,117.96	9,216.25	0.00	0.00	(72,567,058.31)	(6,281,044.85)	(3,846,005.30)	(3,439,241.60)	(22,937,460.21)	(859,431.34)	0.00	13,368,046.88			\$42,675,951.66
April-14	132,223,489.21	3,936,236.96	9,975.94	0.00	0.00	(88,214,346.37)	(6,860,565.35)	(3,789,131.81)	(3,532,040.66)	(28,985,023.99)	(1,063,589.63)	0.00	12,156,907.37			\$15,881,911.67
May-14	134,947,560.50	3,912,530.54	10,774.34	0.00	0.00	(75,690,132.73)	(6,587,666.50)	(3,311,119.40)	(3,375,748.63)	(23,789,229.56)	(760,712.01)	0.00	13,309,287.96			\$38,665,544.51
June-14	119,483,371.51	3,528,162.10	8,327.61	0.00	0.00	(84,769,323.04)	(6,634,948.96)	(3,090,944.49)	(3,435,402.32)	(26,477,797.19)	(1,251,633.20)	0.00	13,368,012.05			\$10,727,824.07
July-14	138,025,282.77	4,208,722.59	6,941.37	0.00	0.00	(93,773,688.83)	(6,143,204.50)	(3,089,719.36)	(3,790,277.99)	(32,033,304.86)	(934,909.90)	0.00	(2,742,674.46)			(\$266,833.17)
August-14	148,575,154.11	3,769,939.46	12,125.51	0.00	0.00	(90,663,113.99)	(6,670,893.44)	(2,497,381.86)	(2,955,044.60)	(25,106,809.68)	(932,385.79)	0.00	(19,330.00)			\$23,512,259.72
September-14	129,714,724.19	3,714,683.48	15,558.74	10,974,642.57	0.00	(97,315,021.30)	(6,867,388.73)	(2,438,965.48)	(2,761,486.11)	(32,370,296.06)	(872,509.55)	0.00	950,000.00			\$2,743,941.75
October-14	134,700,273.21	3,910,819.84	18,477.14	0.00	0.00	(107,504,469.32)	(6,486,927.40)	(2,237,186.80)	(2,877,057.42)	(27,276,971.21)	(1,124,614.08)	0.00	(1,772,100.00)			(\$10,649,756.04)
November-14	127,960,832.20	3,999,569.95	14,167.93	11,648,160.73	0.00	(90,172,751.79)	(6,491,741.20)	(1,833,514.30)	(2,566,650.93)	(27,079,390.63)	(994,567.88)	0.00	349,995.00			\$14,834,109.08
December-14	134,306,438.19	4,010,478.67	19,814.83	0.00	0.00	(112,177,659.18)	(568,106.56)	(2,594,082.70)	(3,921,098.96)	(35,861,656.36)	(989,779.73)	0.00	(1,154,000.00)			(\$18,929,651.80)
Plan Year Transactions to Date	1,539,869,384.92	46,533,540.19	131,949.55	22,622,803.30	0.00	(984,742,627.91)	(72,105,124.80)	(35,357,080.07)	(38,782,069.61)	(318,374,631.77)	(10,815,533.72)	0.00	74,981,924.76			\$223,962,534.84

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Combined 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014 Plan Years															
2014	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL	
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS	
2013 Balance Forward	11,132,659,611.79	361,082,400.22	25,878,814.87	216,646,769.23	121,118,824.35	(8,071,095,320.63)	(513,878,049.63)	(83,471,333.42)	(313,942,899.23)	(2,443,804,669.42)	(73,787,290.14)	(121,118,824.35)	(79,877,138.29)		\$156,410,895.35
January-14	132,686,403.17	3,794,012.36	13,609.78	0.00	0.00	(99,617,847.70)	(6,893,984.84)	(3,356,607.53)	(4,338,146.34)	(25,408,640.95)	(1,385,594.94)	0.00	(1,866,900.00)		(\$6,373,696.99)
February-14	137,088,806.52	3,859,916.28	17,042.70	9,798,339.70	0.00	(74,241,773.65)	(6,263,205.86)	(3,836,373.91)	(3,779,781.56)	(20,167,744.39)	(941,873.27)	0.00	29,034,679.96		\$70,568,032.52
March-14	135,626,399.02	3,895,292.96	19,406.39	0.00	0.00	(78,904,183.37)	(6,501,743.25)	(4,122,325.44)	(4,275,247.67)	(22,934,642.86)	(859,831.00)	0.00	13,368,046.88		\$35,311,171.66
April-14	132,244,914.63	3,936,236.96	17,206.22	0.00	0.00	(92,244,288.05)	(6,939,043.21)	(3,954,634.75)	(4,183,085.55)	(28,991,696.58)	(1,003,745.39)	0.00	12,057,271.62		\$10,939,135.90
May-14	134,951,179.38	3,912,530.54	17,601.57	0.00	0.00	(81,139,076.52)	(6,605,291.51)	(3,305,133.24)	(3,342,775.02)	(23,818,972.77)	(760,803.54)	0.00	13,309,287.96		\$33,218,546.85
June-14	119,487,539.19	3,528,162.10	12,371.37	10,438,573.29	0.00	(82,838,897.04)	(6,643,971.43)	(3,056,556.57)	(3,377,036.00)	(26,343,591.83)	(1,252,339.56)	0.00	13,368,012.05		\$23,322,265.57
July-14	138,027,477.35	4,208,722.59	10,552.98	0.00	110,463,130.17	(93,289,066.71)	(6,143,204.50)	(3,079,198.22)	(3,772,194.51)	(32,031,910.93)	(934,979.33)	(110,463,130.17)	(3,244,001.46)		(\$247,802.74)
August-14	148,578,437.34	3,769,939.46	18,361.96	326,949.02	(209,965.70)	(90,628,308.64)	(6,678,056.17)	(2,495,572.15)	(2,960,739.43)	(25,091,358.36)	(932,419.66)	209,965.70	830,670.00		\$24,737,903.37
September-14	129,714,724.19	3,714,683.48	22,938.57	10,974,642.57	(54,222.38)	(97,231,783.27)	(6,882,386.44)	(2,435,689.89)	(2,754,342.94)	(32,370,296.06)	(872,577.21)	54,222.38	950,000.00		\$2,829,913.00
October-14	134,700,273.21	3,910,819.84	27,049.63	0.00	(1,392.03)	(107,357,986.93)	(6,489,201.18)	(2,236,540.88)	(2,872,395.30)	(27,292,670.34)	(1,124,737.87)	1,392.03	(1,772,100.00)		(\$10,507,489.82)
November-14	127,960,832.20	3,999,569.95	21,135.21	11,648,160.73	0.00	(91,196,731.51)	(6,495,355.15)	(1,832,367.83)	(2,565,596.16)	(27,079,390.63)	(994,572.88)	0.00	349,995.00		\$13,815,678.93
December-14	134,306,561.17	4,010,478.67	28,880.86	0.00	0.00	(111,137,528.17)	(9,445,223.76)	(2,592,037.04)	(3,914,652.51)	(35,851,335.53)	(989,823.68)	0.00	(1,154,000.00)		(\$26,738,679.99)
Trust Cash Transactions to Date	12,738,033,159.16	407,622,765.41	26,104,972.11	259,833,434.54	231,316,374.41	(9,170,922,792.19)	(595,858,716.93)	(119,774,370.87)	(356,078,892.22)	(2,771,186,920.65)	(85,840,588.47)	(231,316,374.41)	(4,646,176.28)		\$327,285,873.61
Adjustments															\$0.00
Transactions to Date	12,738,033,159.16	407,622,765.41	26,104,972.11	259,833,434.54	231,316,374.41	(9,170,922,792.19)	(595,858,716.93)	(119,774,370.87)	(356,078,892.22)	(2,771,186,920.65)	(85,840,588.47)	(231,316,374.41)	(4,646,176.28)		\$327,285,873.61

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Combined 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013 Plan Years																
2013	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
					TRANSFERS <u>FROM</u> OTHER PLAN YEAR(S)						TRANSFERS <u>TO</u> OTHER PLAN YEAR(S)		OPERATING TRANSFER/EXP & ADJ			
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES					CASH TRANSACTIONS	
2012 Balance Forward	9,531,556,855.83	314,881,499.03	25,653,759.73	181,416,030.35	121,118,824.35	(6,888,434,178.20)	(441,782,866.58)	(66,030,652.47)	(271,378,092.89)	(2,100,593,804.23)	(65,650,746.25)	(121,118,824.35)	(80,174,073.69)		\$139,463,730.63	
January-13	134,561,382.75	3,905,592.88	18,505.33	0.00	0.00	(101,716,615.70)	(5,813,983.54)	(1,898,881.51)	(4,457,460.57)	(31,449,370.43)	(684,780.22)	0.00	(2,137,959.29)		(\$9,673,570.30)	
February-13	133,449,133.55	3,896,010.30	20,978.26	0.00	0.00	(94,241,895.52)	(6,026,866.00)	(1,759,374.95)	(3,910,163.80)	(26,567,793.11)	(751,368.83)	0.00	5,778,266.70		\$9,886,926.60	
March-13	131,462,132.87	3,894,455.42	20,279.91	0.00	0.00	(88,154,099.93)	(6,270,924.35)	(2,129,435.81)	(4,693,508.60)	(26,541,297.99)	(739,134.82)	0.00	5,755,543.08		\$12,604,009.78	
April-13	132,577,234.56	3,919,502.90	27,329.57	8,588,953.09	0.00	(103,346,741.97)	(6,025,686.64)	(2,059,893.61)	(4,930,547.39)	(32,742,314.31)	(844,530.01)	0.00	2,941,084.90		(\$1,895,608.91)	
May-13	136,896,355.22	4,164,015.88	19,456.34	0.00	0.00	(97,570,286.18)	(6,020,841.29)	(1,551,625.02)	(3,564,261.78)	(25,068,673.91)	(705,523.40)	0.00	5,731,422.62		\$12,330,038.48	
June-13	118,633,393.92	3,295,151.23	16,406.53	9,426,572.80	0.00	(82,757,188.63)	(5,807,157.33)	(1,335,917.15)	(3,351,004.44)	(26,726,681.92)	(812,246.62)	0.00	5,721,704.14		\$16,303,032.53	
July-13	150,891,584.68	4,169,930.69	16,396.66	0.00	0.00	(103,851,362.85)	(6,188,854.87)	(1,494,460.27)	(3,869,054.96)	(32,293,321.48)	(685,018.07)	0.00	8,673,443.42		\$15,369,282.95	
August-13	133,238,985.17	3,763,276.15	19,157.21	0.00	0.00	(107,119,868.56)	(5,970,107.92)	(1,141,975.38)	(3,044,982.95)	(25,877,647.84)	(812,881.09)	0.00	0.00		(\$6,946,045.21)	
September-13	131,140,562.40	3,710,447.46	21,520.10	8,718,838.54	0.00	(89,801,560.08)	(11,600,606.46)	(957,769.76)	(2,550,786.82)	(26,214,204.14)	(712,825.11)	0.00	(33,205.50)		\$11,720,410.63	
October-13	132,680,349.20	3,818,531.80	17,363.94	0.00	0.00	(108,623,995.95)	(554,095.62)	(1,119,205.79)	(2,866,040.02)	(34,274,327.51)	(726,038.43)	0.00	(2,117,509.79)		(\$13,764,968.17)	
November-13	130,274,993.03	3,813,602.82	12,192.43	8,496,374.45	0.00	(101,961,081.32)	(5,781,719.52)	(918,495.10)	(2,792,375.11)	(27,228,157.18)	(127,275.23)	0.00	0.00		\$3,788,059.27	
December-13	135,296,648.61	3,850,383.66	15,468.86	0.00	0.00	(103,516,445.74)	(6,034,339.51)	(1,073,646.60)	(2,534,619.90)	(28,227,075.37)	(534,922.06)	0.00	(30,015,854.88)		(\$32,774,402.93)	
Trust Cash Transactions to Date	11,132,659,611.79	361,082,400.22	25,878,814.87	216,646,769.23	121,118,824.35	(8,071,095,320.63)	(513,878,049.63)	(83,471,333.42)	(313,942,899.23)	(2,443,804,669.42)	(73,787,290.14)	(121,118,824.35)	(79,877,138.29)		\$156,410,895.35	
Adjustments	0.00														\$0.00	
Transactions to Date	11,132,659,611.79	361,082,400.22	25,878,814.87	216,646,769.23	121,118,824.35	(8,071,095,320.63)	(513,878,049.63)	(83,471,333.42)	(313,942,899.23)	(2,443,804,669.42)	(73,787,290.14)	(121,118,824.35)	(79,877,138.29)		\$156,410,895.35	

501 The July balance of \$8,673,443.42 includes an EERP funds transfer from the 2512 fund to the 2500 fund in the amount of \$11,418,813.42.

501 The December balance of (30,015,854.88) includes an EERP funds transfer from the 2500 fund to the 2512 fund in the amount of \$30,015,849.88.

130 Per HB 265 plan year balances for 2006, 2007, 2008, and 2009 as of December 31, 2011, and all subsequent balances from those plan years were transferred to Plan Year 2010.

500 HB 265 plan year transfers

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Combined 2006, 2007, 2008, 2009, 2010, 2011, 2012 Plan Years																
2012	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS		
2011 Balance Forward	7,930,933,519.66	267,079,027.44	25,338,681.16	149,397,142.33	97,819,227.95	(5,709,844,765.67)	(369,335,833.51)	(49,763,086.33)	(229,495,672.41)	(1,753,291,596.16)	(56,490,664.75)	(97,819,227.95)	(70,747,099.86)		\$133,779,651.90	
January-12	134,359,818.71	4,060,022.91	3,114.85	0.00	0.00	(93,012,806.46)	(5,825,992.95)	(1,616,818.80)	(4,328,583.62)	(32,864,686.57)	(916,884.66)	0.00	(1,681,309.12)		(\$1,824,125.71)	
February-12	133,831,116.77	4,100,115.82	10,106.73	0.00	0.00	(102,024,607.71)	(6,277,459.61)	(1,561,725.59)	(4,024,450.62)	(19,715,587.61)	(786,179.91)	0.00	(650,000.00)		\$2,901,328.27	
March-12	135,780,512.95	4,049,823.20	2,763.10	8,326,710.96	0.00	(93,097,721.87)	(5,994,792.56)	(1,912,341.77)	(4,464,402.85)	(33,220,338.92)	(898,082.89)	0.00	(400,000.00)		\$8,172,129.35	
April-12	121,024,982.64	3,947,101.33	13,194.60	0.00	0.00	(101,890,879.51)	(6,046,635.37)	(1,734,697.60)	(4,163,249.56)	(26,055,949.70)	(750,864.72)	0.00	(2,579,500.00)		(\$18,236,497.89)	
May-12	131,228,269.78	4,051,460.97	116,962.98	0.00	0.00	(97,239,674.30)	(6,087,589.74)	(1,574,867.36)	(3,588,198.82)	(32,737,839.73)	(625,946.00)	0.00	0.00		(\$6,457,422.22)	
June-12	123,685,190.46	2,160,377.56	24,864.41	7,711,686.20	22,721,775.75	(95,724,960.94)	(6,069,373.82)	(1,404,855.49)	(3,733,969.81)	(27,170,861.58)	(243,128.09)	(22,721,775.75)	(300,000.00)		(\$1,065,031.10)	
July-12	158,805,426.96	2,582,010.48	24,144.64	0.00	364,837.81	(105,445,394.78)	(5,770,981.74)	(1,448,117.58)	(3,982,814.05)	(33,229,655.54)	(1,127,149.75)	(364,837.81)	(2,075,000.00)		\$8,332,468.64	
August-12	134,739,317.38	3,938,126.10	28,384.98	0.00	212,573.26	(106,956,149.48)	(5,908,046.80)	(1,210,002.21)	(3,195,675.33)	(26,268,654.85)	(843,436.96)	(212,573.26)	800,000.00		(\$4,876,137.17)	
September-12	73,632,694.32	3,905,917.68	20,677.07	8,040,437.96	409.58	(84,803,011.00)	(6,299,562.51)	(870,840.82)	(2,393,699.06)	(26,421,456.75)	(593,559.95)	(409.58)	(115,000.00)		(\$35,897,403.06)	
October-12	189,639,264.02	7,029,503.50	21,216.67	0.00	0.00	(107,430,419.92)	(5,762,839.68)	(1,031,776.76)	(2,764,015.64)	(33,495,540.48)	(724,952.91)	0.00	(2,092,895.54)		\$43,387,543.26	
November-12	132,132,212.17	3,991,012.86	27,630.70	0.00	0.00	(104,811,752.26)	(5,775,468.47)	(970,701.46)	(2,726,951.19)	(26,386,348.69)	0.00	0.00	(290,104.00)		(\$4,810,470.34)	
December-12	131,764,530.01	3,986,999.18	22,017.84	7,940,052.90	0.00	(86,152,034.30)	(6,628,289.82)	(930,820.70)	(2,516,409.93)	(29,735,287.65)	(1,649,895.66)	0.00	(43,165.17)		\$16,057,696.70	
Trust Cash Transactions to Date	9,531,556,855.83	314,881,499.03	25,653,759.73	181,416,030.35	121,118,824.35	(6,888,434,178.20)	(441,782,866.58)	(66,030,652.47)	(271,378,092.89)	(2,100,593,804.23)	(65,650,746.25)	(121,118,824.35)	(80,174,073.69)		\$139,463,730.63	
Adjustments	0.00														\$0.00	
Total Adjusted Transactions to Date	9,531,556,855.83	314,881,499.03	25,653,759.73	181,416,030.35	121,118,824.35	(6,888,434,178.20)	(441,782,866.58)	(66,030,652.47)	(271,378,092.89)	(2,100,593,804.23)	(65,650,746.25)	(121,118,824.35)	(80,174,073.69)		\$139,463,730.63	

130 Per HB 265 plan year balances for 2006, 2007, 2008, and 2009 as of December 31, 2011, and all subsequent balances from those plan years were transferred to Plan Year 2010.

500 HB 265 plan year transfers

1 Please note that the August 2012 KDE health insurance premium payment of \$52,467,299.39 one would expect to see included in the September 2012 premiums was not submitted in eMARS until October 2012. If this payment had been included in the September 2012 health insurance premiums the 2012 plan year ending balance would have been positive \$33,599,492.47.

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Combined 2006, 2007, 2008, 2009, 2010, 2011, 2012 Plan Years																
2011	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
					TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)						TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)					
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES		OPERATING TRANSFER/EXP & ADJ		CASH TRANSACTIONS		
2010 Balance Forward	6,341,813,915.56	218,880,760.35	25,049,800.77	119,377,840.18	97,819,227.95	(4,593,357,113.98)	(298,022,916.53)	(33,577,601.34)	(186,653,915.30)	(1,417,844,039.61)	(46,101,896.03)	(97,819,227.95)	(61,181,456.71)	\$68,383,377.36		
January-11	104,584,502.27	4,150,040.84	21,178.18	0.00	0.00	(75,999,263.51)	(6,247,427.64)	(1,638,566.78)	(4,777,290.11)	(25,399,397.99)	(971,875.51)	0.00	(1,506,150.00)	(\$7,784,250.25)		
February-11	134,884,734.96	742,108.00	30,959.07	7,318,750.55	0.00	(80,774,396.21)	(5,708,279.82)	(1,506,692.34)	(3,900,833.10)	(24,031,689.18)	(1,018,114.64)	0.00	0.00	\$26,036,547.29		
March-11	215,970,657.90	7,560,521.66	13,833.95	0.00	0.00	(104,449,207.46)	(5,804,744.75)	(2,053,495.76)	(5,161,703.53)	(31,809,425.67)	(711,618.54)	0.00	0.00	\$73,554,817.80		
April-11	57,773,173.95	377,390.86	26,046.76	0.00	0.00	(87,232,875.89)	(5,942,857.59)	(1,685,499.51)	(4,155,235.80)	(24,906,293.57)	(825,034.49)	0.00	(1,475,000.00)	(\$68,046,185.28)		
May-11	148,898,494.25	6,828,465.22	32,466.25	0.00	0.00	(92,403,747.19)	(5,995,254.14)	(1,689,645.13)	(3,353,570.33)	(30,442,527.33)	(936,978.70)	0.00	(1,060,000.00)	\$19,877,702.90		
June-11	135,195,259.75	4,147,240.50	92,986.05	6,603,193.58	0.00	(99,154,069.14)	(6,148,364.56)	(1,332,730.89)	(4,231,988.59)	(25,443,584.48)	(657,735.45)	0.00	(2,262,825.00)	\$6,807,381.77		
July-11	129,467,603.18	4,055,818.00	0.00	0.00	0.00	(92,105,282.62)	(5,691,468.70)	(1,288,772.73)	(3,558,196.47)	(25,072,615.58)	(1,054,056.11)	0.00	(1,446,700.00)	\$3,306,328.97		
August-11	128,828,423.04	4,015,463.08	51,947.57	0.00	0.00	(104,589,978.91)	(5,906,767.25)	(1,252,118.61)	(3,536,059.99)	(31,854,471.10)	(784,412.56)	0.00	505.45	(\$15,027,469.28)		
September-11	128,256,271.07	3,985,826.55	(37,632.37)	8,172,233.15	0.00	(95,702,173.11)	(5,839,009.41)	(915,062.67)	(2,580,066.76)	(27,076,530.36)	(922,651.44)	0.00	(722,373.60)	\$6,618,831.05		
October-11	142,233,173.19	4,088,693.16	15,830.99	0.00	0.00	(92,141,470.81)	(6,026,716.60)	(917,099.48)	(2,345,378.82)	(27,684,350.74)	(830,216.34)	0.00	(1,446,800.00)	\$14,945,664.55		
November-11	128,470,686.55	4,132,176.42	22,960.29	0.00	0.00	(97,700,693.63)	(6,270,748.75)	(1,123,295.88)	(2,350,943.96)	(33,686,533.43)	(678,723.69)	0.00	653,700.00	(\$8,531,416.08)		
December-11	134,556,623.99	4,114,522.80	18,303.65	7,925,124.87	0.00	(94,234,493.21)	(5,731,277.77)	(782,505.21)	(2,890,489.65)	(28,040,137.12)	(997,351.25)	0.00	(300,000.00)	\$13,638,321.10		
Trust Cash Transactions to Date	7,930,933,519.66	267,079,027.44	25,338,681.16	149,397,142.33	97,819,227.95	(5,709,844,765.67)	(369,335,833.51)	(49,763,086.33)	(229,495,672.41)	(1,753,291,596.16)	(56,490,664.75)	(97,819,227.95)	(70,747,099.86)	\$133,779,651.90		
Adjustments	0.00													\$0.00		
Total Adjusted Transactions to Date	7,930,933,519.66	267,079,027.44	25,338,681.16	149,397,142.33	97,819,227.95	(5,709,844,765.67)	(369,335,833.51)	(49,763,086.33)	(229,495,672.41)	(1,753,291,596.16)	(56,490,664.75)	(97,819,227.95)	(70,747,099.86)	\$133,779,651.90		

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Combined 2006, 2007, 2008, 2009, 2010, 2011, 2012 Plan Years																
2010	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
					TRANSFERS <u>FROM</u> OTHER PLAN YEAR(S)				TRANSFERS <u>TO</u> OTHER PLAN YEAR(S)							
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES			OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS		
2009 Balance Forward	4,809,173,361.77	168,665,147.97	24,913,376.37	88,653,314.52	97,819,227.95	(3,496,039,906.15)	(229,908,712.21)	(18,771,218.87)	(139,858,938.15)	(1,082,090,305.62)	(35,393,066.01)	(97,819,227.95)	(55,011,478.14)	\$34,331,575.48		
January-10	95,747,358.57	4,244,832.31	26,531.51	0.00	0.00	(76,941,840.82)	(5,736,162.63)	(1,256,878.21)	(4,543,397.17)	(24,639,836.75)	(1,072,953.74)	0.00	(1,275,000.00)	(\$15,447,346.93)		
February-10	127,169,263.89	4,212,765.81	5,814.26	8,532,678.01	0.00	(76,818,834.89)	(5,523,329.15)	(1,334,097.78)	(4,478,631.31)	(25,059,247.87)	(816,450.76)	0.00	0.00	\$25,889,930.21		
March-10	130,575,690.89	4,263,342.97	807.13	0.00	0.00	(88,966,839.89)	(6,131,669.29)	(1,725,032.27)	(5,319,247.14)	(32,287,296.46)	(838,104.26)	0.00	(54,178.15)	(\$482,526.47)		
April-10	129,273,592.71	4,258,676.92	5,799.92	0.00	0.00	(88,897,668.64)	(5,481,061.88)	(1,621,968.15)	(4,591,699.98)	(25,746,221.30)	(918,467.39)	0.00	(1,413,911.17)	\$4,867,071.04		
May-10	129,181,824.92	4,260,752.26	259.48	7,937,042.03	0.00	(94,629,538.08)	(5,755,724.02)	(1,220,751.07)	(3,677,149.33)	(25,989,347.02)	(835,137.51)	0.00	(83,745.11)	\$9,188,486.55		
June-10	158,711,733.40	4,183,982.11	1,684.19	0.00	0.00	(102,236,620.07)	(5,629,480.75)	(1,351,564.74)	(4,197,077.16)	(32,506,663.48)	(846,828.84)	0.00	(55,288.36)	\$16,073,876.30		
July-10	123,373,925.07	4,161,587.50	0.00	0.00	0.00	(93,401,709.89)	(5,422,525.77)	(1,259,742.60)	(4,327,901.78)	(25,453,504.91)	(1,070,776.85)	0.00	(1,548,680.08)	(\$4,949,329.31)		
August-10	103,046,413.80	4,120,287.50	20,505.77	0.00	0.00	(98,142,631.72)	(5,654,685.52)	(1,136,894.43)	(3,720,034.08)	(31,969,635.82)	(807,174.97)	0.00	(52,416.36)	(\$34,296,265.83)		
September-10	102,582,008.02	4,036,812.50	14,991.93	7,000,703.32	0.00	(82,106,239.82)	(5,417,936.87)	(829,621.91)	(2,898,271.60)	(25,761,834.96)	(957,399.46)	0.00	(111,660.00)	(\$4,448,448.85)		
October-10	149,611,237.78	4,157,562.50	25,031.62	0.00	0.00	(95,822,317.38)	(5,796,657.02)	(911,986.60)	(2,768,450.36)	(25,541,240.85)	(689,746.75)	0.00	(1,495,919.34)	\$20,767,513.60		
November-10	128,699,776.48	4,139,217.50	11,791.58	7,254,102.30	0.00	(93,646,788.11)	(6,053,783.68)	(1,058,119.04)	(3,105,019.01)	(33,770,560.81)	(1,005,581.09)	0.00	(48,900.00)	\$1,416,136.12		
December-10	154,667,125.73	4,175,792.50	23,207.01	0.00	0.00	(105,706,178.52)	(5,511,187.74)	(1,099,725.67)	(3,168,098.23)	(27,028,343.76)	(850,208.40)	0.00	(30,280.00)	\$15,472,102.92		
Trust Cash Transactions to Date	6,341,813,313.03	218,880,760.35	25,049,800.77	119,377,840.18	97,819,227.95	(4,593,357,113.98)	(298,022,916.53)	(33,577,601.34)	(186,653,915.30)	(1,417,844,039.61)	(46,101,896.03)	(97,819,227.95)	(61,181,456.71)	\$68,382,774.83		
Adjustments	0.00													\$0.00		
Total Adjusted Transactions to Date	6,341,813,313.03	218,880,760.35	25,049,800.77	119,377,840.18	97,819,227.95	(4,593,357,113.98)	(298,022,916.53)	(33,577,601.34)	(186,653,915.30)	(1,417,844,039.61)	(46,101,896.03)	(97,819,227.95)	(61,181,456.71)	\$68,382,774.83		

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Combined 2006, 2007, 2008, 2009, 2010, 2011, 2012 Plan Years																
2009	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
					TRANSFERS <u>FROM</u> OTHER PLAN YEAR(S)						EXPRESS SCRIPTS ADMIN FEES		TRANSFERS <u>TO</u> OTHER PLAN YEAR(S)		OTHER PAYMENTS & ADJUSTMENTS	
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS						CASH TRANSACTIONS	
2008 Balance Forward	3,472,792,844.21	115,135,107.78	24,140,976.97	60,564,167.87	97,819,227.95	(2,470,684,506.30)	(165,326,919.20)	(6,911,506.84)	(91,837,975.93)	(775,304,308.60)	(25,568,132.84)	(97,819,227.95)	274,818.21		\$137,274,565.33	
January-09	68,255,311.19	798,573.84	140,780.24	0.00	0.00	(85,452,148.81)	(5,043,705.90)	(827,116.31)	(4,971,264.87)	(22,287,745.83)	(833,298.77)	0.00	0.00		(\$50,220,615.22)	
February-09	116,138,197.11	4,340,347.32	60,540.29	0.00	0.00	(75,791,722.45)	(5,737,676.40)	(952,705.95)	(4,405,562.79)	(22,275,797.48)	(778,021.73)	0.00	(1,275,000.00)		\$9,322,597.92	
March-09	118,008,223.40	8,311,362.50	33,073.20	7,055,831.33	0.00	(83,925,434.88)	(5,295,688.92)	(1,350,494.55)	(5,277,307.12)	(29,633,621.51)	(819,180.11)	0.00	0.00		\$7,106,763.34	
April-09	113,434,068.66	814,290.99	28,726.97	0.00	0.00	(78,925,136.73)	(5,169,296.47)	(1,165,473.69)	(4,524,767.00)	(22,854,392.81)	(788,640.01)	0.00	(1,275,000.00)		(\$425,620.09)	
May-09	115,734,630.50	8,267,882.13	31,360.93	0.00	0.00	(86,759,658.54)	(5,330,325.18)	(1,055,767.92)	(3,504,732.56)	(22,721,210.56)	(653,814.20)	0.00	0.00		\$4,008,364.60	
June-09	125,205,000.97	4,512,349.70	306,950.33	7,295,841.15	0.00	(85,219,714.41)	(5,437,416.06)	(1,180,022.66)	(4,669,317.04)	(29,189,575.56)	(1,037,960.90)	0.00	(50,000,000.00)		(\$39,413,864.48)	
July-09	109,589,613.92	4,454,417.06	4,841.37	590.82	0.00	(95,563,010.91)	(5,302,867.73)	(934,924.26)	(4,403,754.20)	(22,790,148.22)	(763,242.58)	0.00	(1,273,348.65)		(\$16,981,833.38)	
August-09	111,338,708.15	4,404,735.89	35,824.83	0.00	0.00	(86,055,444.88)	(5,143,301.79)	(874,960.75)	(3,690,000.08)	(23,380,653.93)	(762,612.57)	0.00	0.00		(\$4,127,705.13)	
September-09	116,578,824.89	4,346,377.77	35,320.61	7,023,397.82	0.00	(84,858,803.83)	(5,505,684.21)	(940,144.54)	(3,290,411.20)	(30,060,597.42)	(927,184.46)	0.00	0.00		\$2,401,095.43	
October-09	114,644,530.40	4,470,702.84	9,021.72	0.00	0.00	(90,344,330.41)	(5,554,309.19)	(909,795.64)	(3,058,569.14)	(25,090,015.64)	(958,703.20)	0.00	(1,275,000.00)		(\$8,066,468.26)	
November-09	116,247,533.00	4,403,589.15	0.00	0.00	0.00	(74,273,298.27)	(5,216,766.28)	(830,231.35)	(2,801,499.55)	(25,783,129.31)	(681,386.56)	0.00	0.00		\$11,064,810.83	
December-09	142,204,710.76	4,405,411.00	85,958.91	6,713,485.53	0.00	(98,186,695.73)	(5,844,754.88)	(838,074.41)	(3,423,776.67)	(30,719,108.75)	(820,888.08)	0.00	(187,947.70)		\$13,388,319.98	
Trust Cash Transactions to Date	4,840,172,197.16	168,665,147.97	24,913,376.37	88,653,314.52	97,819,227.95	(3,496,039,906.15)	(229,908,712.21)	(18,771,218.87)	(139,858,938.15)	(1,082,090,305.62)	(35,393,066.01)	(97,819,227.95)	(55,011,478.14)		\$65,330,410.87	
Adjustments	0.00														\$0.00	
Total Adjusted Transactions to Date	\$4,840,172,197.16	\$168,665,147.97	\$24,913,376.37	\$88,653,314.52	\$97,819,227.95	(\$3,496,039,906.15)	(\$229,908,712.21)	(\$18,771,218.87)	(\$139,858,938.15)	(\$1,082,090,305.62)	(\$35,393,066.01)	(\$97,819,227.95)	(\$55,011,478.14)		\$65,330,410.87	

101 JAN09 The drop in the fund balance is partially attributable to the change in the timing of payments.

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Combined 2006, 2007, 2008, 2009, 2010, 2011, 2012 Plan Years																
2008	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	TRANSFERS <u>FROM</u> OTHER PLAN YEAR(S)															
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES		MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS <u>TO</u> OTHER PLAN YEAR(S)	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS		
2007 Balance Forward	2,244,282,233.46	58,856,749.55	18,182,114.96	34,631,858.72	0.00	(1,539,279,781.73)	(103,798,076.92)	(2,806,678.62)	(42,679,505.27)	(474,493,199.66)	(16,355,810.48)	0.00	5,130,694.38	\$181,670,598.39		
January-08	102,988,425.84	853,335.50	827,145.06	0.00	658,356.10	(76,334,055.51)	(4,842,532.38)	(224,755.24)	(4,432,702.53)	(26,272,430.60)	(702,681.93)	(658,356.10)	92,763.42	(\$8,047,488.37)		
February-08	100,542,297.69	8,725,938.57	960,108.01	0.00	657,763.84	(78,532,581.12)	(5,042,452.80)	(332,257.72)	(4,795,436.79)	(21,934,249.43)	(887,925.79)	(657,763.84)	0.00	(\$1,296,559.38)		
March-08	100,877,753.28	4,754,701.92	768,656.51	5,958,195.90	56,102,467.13	(61,065,091.32)	(5,005,078.31)	(752,708.54)	(5,178,186.16)	(29,345,300.60)	(733,323.17)	(56,102,467.13)	0.00	\$10,279,619.51		
April-08	101,659,637.37	4,782,116.07	712,576.54	0.00	1,850,662.56	(75,176,414.95)	(5,255,305.52)	(372,544.32)	(5,407,822.66)	(26,637,527.83)	(710,692.12)	(1,850,662.56)	(2,000,000.00)	(\$8,405,977.42)		
May-08	105,355,954.92	862,281.74	431,392.98	0.00	(3,952,389.72)	(77,032,608.33)	(5,258,400.11)	(447,786.33)	(4,101,182.55)	(20,782,280.92)	(817,954.72)	3,952,389.72	(400,000.00)	(\$2,190,583.32)		
June-08	104,591,289.33	8,626,127.26	431,326.45	6,236,447.62	42,502,368.04	(72,924,805.10)	(4,897,212.47)	(530,844.59)	(4,336,420.94)	(21,929,235.31)	(710,486.54)	(42,502,368.04)	0.00	\$14,556,185.71		
July-08	103,059,405.26	4,587,429.00	74,536.00	0.00	0.00	(80,311,179.56)	(5,286,315.21)	(338,888.30)	(4,367,019.10)	(26,346,891.24)	(551,133.34)	0.00	1,360.41	(\$9,478,696.08)		
August-08	139,548,424.17	4,499,127.32	428,331.61	0.00	0.00	(91,149,999.59)	(4,987,877.31)	(239,307.16)	(3,622,981.74)	(21,864,402.52)	(929,650.41)	0.00	(1,275,000.00)	\$20,406,664.37		
September-08	64,929,533.04	812,931.18	491,797.55	6,912,622.35	0.00	(80,524,433.21)	(5,162,711.50)	(216,606.94)	(3,327,303.63)	(27,982,388.81)	(863,456.25)	0.00	0.00	(\$44,930,016.22)		
October-08	60,335,714.07	8,348,674.55	290,759.55	0.00	0.00	(79,780,992.95)	(5,303,864.33)	(195,901.14)	(3,085,633.12)	(23,248,694.56)	(707,152.51)	0.00	0.00	(\$43,347,090.44)		
November-08	144,083,073.47	822,852.19	287,641.38	0.00	0.00	(72,635,398.45)	(5,395,995.18)	(219,870.06)	(3,142,308.02)	(24,572,795.46)	(866,358.11)	0.00	(1,275,000.00)	\$37,085,841.76		
December-08	69,540,266.92	8,602,842.93	254,590.37	6,825,043.28	0.00	(85,937,164.48)	(5,091,097.16)	(233,357.88)	(3,361,473.42)	(29,894,911.66)	(731,507.47)	0.00	0.00	(\$40,026,768.57)		
Trust Cash Transactions to Date	3,441,794,008.82	115,135,107.78	24,140,976.97	60,564,167.87	97,819,227.95	(2,470,684,506.30)	(165,326,919.20)	(6,911,506.84)	(91,837,975.93)	(775,304,308.60)	(25,568,132.84)	(97,819,227.95)	274,818.21	\$106,275,729.94		
Adjustments	0.00													\$0.00		
Total Adjusted Transactions to Date	\$3,441,794,008.82	\$115,135,107.78	\$24,140,976.97	\$60,564,167.87	\$97,819,227.95	(\$2,470,684,506.30)	(\$165,326,919.20)	(\$6,911,506.84)	(\$91,837,975.93)	(\$775,304,308.60)	(\$25,568,132.84)	(\$97,819,227.95)	\$274,818.21	\$106,275,729.94		

101 PREMIUM	The drop in premium payments between August premiums of \$139M and September premiums of \$64M was caused by KDE paying 2 months of the Boards of Educations' premiums in August and none in September. The October payment of \$41,820,165.63 was received on 11/10/2008.
102 WAIVER CONTRIB	The September drop in the HRA Waiver contributions occurred because the September Board of Educations' payment of \$3,697,487.50 was not received until 10/02/2008.

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Combined 2006, 2007, 2008, 2009, 2010, 2011, 2012 Plan Years																
2007	101	102	110	120	130 TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	201	202	203	204	301	302	500 TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS				
2006 Balance Forward	1,101,509,965.08	0.00	6,705,247.06	11,813,426.09	0.00	(696,060,326.39)	(51,029,179.63)	0.00	0.00	(218,657,413.99)	(7,555,888.27)	0.00	0.00		\$146,725,829.95	
January-07	96,460,532.11	890,337.50	613,850.54	0.00	0.00	(44,717,495.18)	(4,606,277.93)	(70,023.79)	(1,638,005.91)	(23,803,783.10)	(817,818.71)	0.00	6,806,011.40		\$29,117,326.93	
February-07	94,757,241.81	7,028,187.50	729,554.18	0.00	0.00	(76,297,980.20)	(4,508,865.17)	(182,325.14)	(4,371,073.41)	(19,224,461.40)	(843,930.89)	0.00	100,010.73		(\$2,813,641.99)	
March-07	92,623,952.19	4,994,500.00	1,095,184.33	5,614,413.50	0.00	(73,051,261.94)	(4,814,764.49)	(539,111.13)	(4,290,599.88)	(19,795,242.95)	(717,137.89)	0.00	59,956.22		\$1,179,887.96	
April-07	95,130,655.61	2,953,650.00	860,324.93	0.00	0.00	(65,053,599.07)	(4,424,821.23)	(207,874.13)	(4,768,571.76)	(19,223,135.89)	(677,520.52)	0.00	0.00		\$4,589,107.94	
May-07	95,705,980.42	9,051,033.88	1,002,677.40	0.00	0.00	(69,857,566.45)	(543,472.58)	(547,762.85)	(4,157,130.61)	(23,544,640.97)	(800,875.14)	0.00	0.00		\$6,308,243.10	
June-07	96,003,496.30	4,913,354.62	1,869,413.02	5,136,289.06	0.00	(78,361,628.09)	(4,613,355.82)	(184,726.50)	(4,470,479.22)	(19,667,856.25)	(695,111.09)	0.00	157,230.00		\$86,626.03	
July-07	94,065,173.34	4,820,107.23	0.00	0.00	0.00	(76,161,323.62)	(99,766.85)	(354,933.71)	(3,998,535.11)	(19,295,360.80)	(501,690.58)	0.00	0.00		(\$1,526,330.10)	
August-07	92,807,741.42	892,664.70	958,404.82	6,127,725.00	0.00	(77,686,845.13)	(9,397,503.94)	(163,086.56)	(3,859,291.89)	(24,481,631.29)	(802,063.98)	0.00	0.00		(\$15,603,886.85)	
September-07	94,858,022.07	8,625,244.17	971,848.00	0.00	0.00	(59,795,885.17)	(4,640,244.18)	(137,420.21)	(2,730,049.63)	(19,969,297.61)	(690,530.78)	0.00	0.00		\$16,491,686.66	
October-07	136,543,983.44	4,920,047.56	1,355,373.53	0.00	0.00	(79,483,837.47)	(4,771,304.14)	(152,300.13)	(3,237,230.54)	(25,419,024.04)	(694,700.18)	0.00	(25,157.96)		\$29,035,850.07	
November-07	57,524,524.06	875,086.46	0.00	0.00	0.00	(76,763,454.19)	(5,374,281.49)	(169,977.44)	(2,540,207.78)	(20,369,526.00)	(712,161.99)	0.00	7,486.03		(\$47,522,512.34)	
December-07	96,290,965.61	8,892,535.93	2,020,237.15	5,940,005.07	0.00	(65,988,578.83)	(4,974,239.47)	(97,137.03)	(2,618,329.53)	(21,041,825.37)	(846,380.46)	0.00	(1,974,842.04)		\$15,602,411.03	
Trust Cash Transactions to Date	2,244,282,233.46	58,856,749.55	18,182,114.96	34,631,858.72	0.00	(1,539,279,781.73)	(103,798,076.92)	(2,806,678.62)	(42,679,505.27)	(474,493,199.66)	(16,355,810.48)	0.00	5,130,694.38		\$181,670,598.39	
Adjustments	0.00														\$0.00	
Total Adjusted Transactions to Date	\$2,244,282,233.46	\$58,856,749.55	\$18,182,114.96	\$34,631,858.72	\$0.00	(\$1,539,279,781.73)	(\$103,798,076.92)	(\$2,806,678.62)	(\$42,679,505.27)	(\$474,493,199.66)	(\$16,355,810.48)	\$0.00	\$5,130,694.38		\$181,670,598.39	

There was reduced cash activity for August due to the following:

- 1) Humana invoiced both the July and August ASO fees in August due to delays in billing related to the change in ASO fees on July 01,2007.
- 2) KDE delayed payment of their August HRA contributions until September
- 3) There was an increase in claim expense in August (ESI bills weekly, there were 5 weekly invoices in August compared to 4 invoices in a typical month).

**

September's cash activity is high due to:

- 1) KDE sending two months of HRA contributions (August and September)
- 2) Lower claim expense (received claim recovery from Humana for Feb. - Jun. 07).

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Combined 2006, 2007, 2008, 2009, 2010, 2011, 2012 Plan Years																
2006	101	102	110	120	130 TRANSFERS <i>FROM</i> OTHER PLAN YEAR(S)	201	202	203	204	301	302	500 TRANSFERS <i>TO</i> OTHER PLAN YEAR(S)	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	OTHER PAYMENTS & ADJUSTMENTS	CASH TRANSACTIONS				
December-05	12,109,520.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$12,109,520.87	
January-06	58,717,052.66	0.00	0.00	0.00	0.00	(5,858,910.97)	0.00	0.00	0.00	(4,355,323.50)	0.00	0.00	0.00	0.00	\$48,502,818.19	
February-06	95,279,715.21	0.00	0.00	0.00	0.00	(33,608,116.12)	0.00	0.00	0.00	(27,222,136.63)	0.00	0.00	0.00	0.00	\$34,449,462.46	
March-06	96,203,652.90	0.00	479,416.24	0.00	0.00	(55,143,313.46)	(8,450,597.05)	0.00	0.00	(22,689,138.39)	0.00	0.00	0.00	0.00	\$10,400,020.24	
April-06	95,713,661.72	0.00	363,022.39	0.00	0.00	(49,234,826.19)	(4,245,852.36)	0.00	0.00	(15,725,632.15)	(2,123,741.31)	0.00	0.00	0.00	\$24,746,632.10	
May-06	96,477,472.44	0.00	433,688.68	0.00	0.00	(59,192,900.58)	(4,237,553.40)	0.00	0.00	(21,614,764.42)	(505,455.83)	0.00	0.00	0.00	\$11,360,486.89	
June-06	75,715,144.70	0.00	1,309,327.87	0.00	0.00	(66,179,114.23)	(8,434,079.16)	0.00	0.00	(17,722,866.45)	(859,244.32)	0.00	0.00	0.00	(\$16,170,831.59)	
July-06	106,607,010.35	0.00	0.00	0.00	0.00	(62,801,570.87)	(4,262,691.48)	0.00	0.00	(16,921,364.87)	(641,012.65)	0.00	0.00	0.00	\$21,980,370.48	
August-06	87,156,882.23	0.00	377,971.98	0.00	0.00	(73,872,918.18)	(4,112,992.68)	0.00	0.00	(17,456,752.65)	(746,088.15)	0.00	0.00	0.00	(\$8,653,897.45)	
September-06	84,428,262.67	0.00	1,577,522.63	5,799,613.36	0.00	(68,916,143.27)	(4,229,309.40)	0.00	0.00	(14,830,311.45)	(653,915.94)	0.00	0.00	0.00	\$3,175,718.60	
October-06	90,247,993.08	0.00	646,707.29	0.00	0.00	(65,259,252.33)	(4,243,928.76)	0.00	0.00	(22,693,132.66)	(657,804.47)	0.00	0.00	0.00	(\$1,959,417.85)	
November-06	88,348,883.51	0.00	720,536.99	0.00	0.00	(62,337,283.05)	(4,504,712.82)	0.00	0.00	(18,218,171.50)	(799,688.56)	0.00	0.00	0.00	\$3,209,564.57	
December-06	85,532,174.21	0.00	797,052.99	6,013,812.73	0.00	(64,828,977.14)	(4,307,462.52)	0.00	0.00	(19,207,819.32)	(568,937.04)	0.00	0.00	0.00	\$3,429,843.91	
Plan Year Transactions to Date	1,072,537,426.55	0.00	6,705,247.06	11,813,426.09	0.00	(667,233,326.39)	(51,029,179.63)	0.00	0.00	(218,657,413.99)	(7,555,888.27)	0.00	0.00	0.00	\$146,580,291.42	
Plus: Claims Escrow	28,827,000.00					(28,827,000.00)									\$0.00	
Total Adjusted Transactions to Date	\$1,101,364,426.55	\$0.00	\$6,705,247.06	\$11,813,426.09	\$0.00	(\$696,060,326.39)	(\$51,029,179.63)	\$0.00	\$0.00	(\$218,657,413.99)	(\$7,555,888.27)	\$0.00	\$0.00	\$0.00	\$146,580,291.42	

** In 2006, the Commonwealth funded the payment of medical claims on an "as cleared" basis. Due to the "as cleared" banking arrangement Humana required the funding of an escrow account of \$28,827,000 to cover an estimated 8 days of medical claims. In 2007, the banking arrangements

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Plan Year Balances as of June 30, 2014																
Plan Year	101	102	110	120	130	201	202	203	204	301	302	500	501	TOTAL		
	PREMIUMS	HRA WAIVER CONTRIBUTION	INTEREST INCOME	DRUG REBATES	TRANSFERS FROM OTHER PLAN YEAR(S)	MEDICAL CLAIMS	HUMANA ADMIN FEES	HRA SELECT CLAIMS	HRA WAIVER CLAIMS	PHARMACY CLAIMS	EXPRESS SCRIPTS ADMIN FEES	TRANSFERS TO OTHER PLAN YEAR(S)	OPERATING TRANSFER/EXP & ADJ	CASH TRANSACTIONS		
2006	1,102,199,258.24	0.00	13,255,658.11	22,564,128.65	0.00	(762,460,936.69)	(47,449,907.92)	0.00	0.00	(231,474,267.61)	(7,783,597.84)	(84,850,334.94)	(4,000,000.00)		(0.00)	
2007	1,140,907,524.60	59,281,406.95	7,947,800.34	24,262,373.59	0.00	(836,800,979.65)	(56,911,781.09)	(2,931,705.94)	(47,117,430.12)	(256,402,961.76)	(8,874,050.30)	(30,082,833.67)	6,722,637.05		0.00	
2008	1,230,691,400.22	52,090,899.58	3,981,846.10	28,089,928.93	97,819,227.95	(949,213,609.34)	(61,670,290.07)	(4,335,289.87)	(48,364,646.21)	(291,065,510.28)	(9,113,443.00)	6,587,304.83	(55,497,818.84)		(0.00)	
2009	1,393,951,770.58	55,664,485.80	(143,564.39)	30,206,603.39	0.00	(1,018,973,395.29)	(64,704,353.44)	(12,286,056.34)	(48,448,767.83)	(308,526,140.46)	(9,956,325.10)	(12,772,960.57)	(4,011,296.35)		0.00	
2010	1,536,940,834.57	52,205,724.17	382,103.61	28,214,433.38	23,299,596.40	(1,098,583,013.66)	(68,050,466.68)	(14,936,869.14)	(46,916,640.85)	(337,746,288.45)	(10,997,841.71)	0.00	(4,894,978.57)		58,916,593.07	
2011	1,594,747,690.90	47,847,607.60	366,801.09	32,522,071.09	0.00	(1,140,211,419.55)	(71,481,736.22)	(16,234,624.14)	(42,545,289.31)	(334,497,882.78)	(9,759,869.41)	0.00	(9,312,373.39)		51,440,975.88	
2012	1,599,840,340.77	47,805,724.93	52,552.34	33,407,410.85	0.00	(1,187,341,732.04)	(72,316,310.67)	(16,581,494.14)	(42,325,659.47)	(346,838,861.57)	(9,340,999.18)	0.00	(9,315,834.41)		(2,954,862.59)	
2013	1,598,879,353.57	46,193,376.19	87,991.67	37,616,732.34	0.00	(1,193,360,377.24)	(72,263,580.67)	(17,130,695.72)	(41,610,083.98)	(346,271,842.92)	(9,198,584.51)	0.00	332,890.47		3,275,179.20	
2014	726,586,680.25	22,919,326.20	44,864.03	0.00	0.00	(393,135,923.50)	(38,876,862.97)	(20,666,229.57)	(19,910,453.60)	(138,646,202.97)	(4,966,766.79)	0.00	79,370,034.22		212,718,465.30	
Ending Balance *	11,924,744,853.70	384,008,551.42	25,976,052.90	236,883,682.22	121,118,824.35	(8,580,081,386.96)	(553,725,289.73)	(105,102,964.86)	(337,238,971.37)	(2,591,469,958.80)	(79,991,477.84)	(121,118,824.35)	(606,739.82)		323,396,350.86	

HRA Reserves Fund as of December 31, 2013

(39,732,375.00)

Ending Balance Net of HRA Reserves

283,663,975.86

* The ending balance includes assets allocated for the HRA (Select and Waiver) reserve.

1 501 The plan year 2013 balance includes EERP funds transferred from the 2512 fund in the amount of \$10,159,793.00

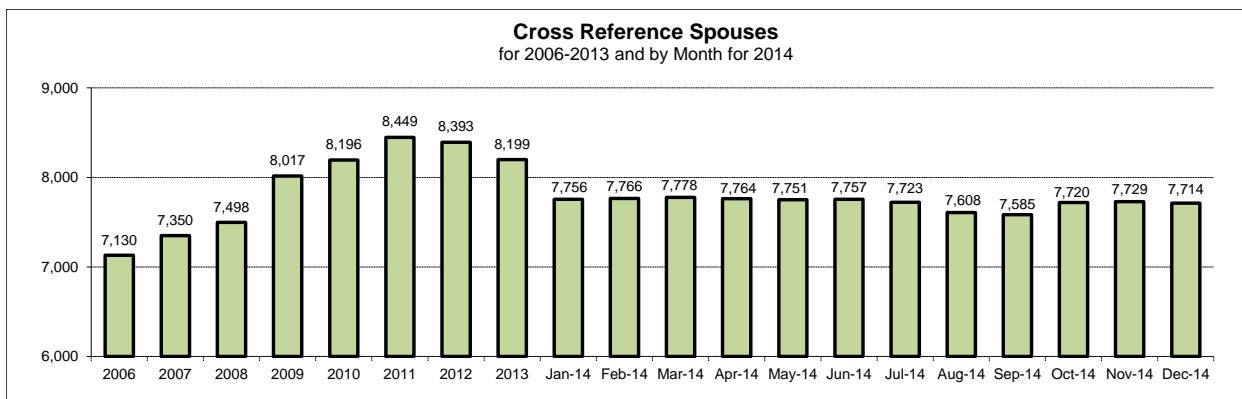
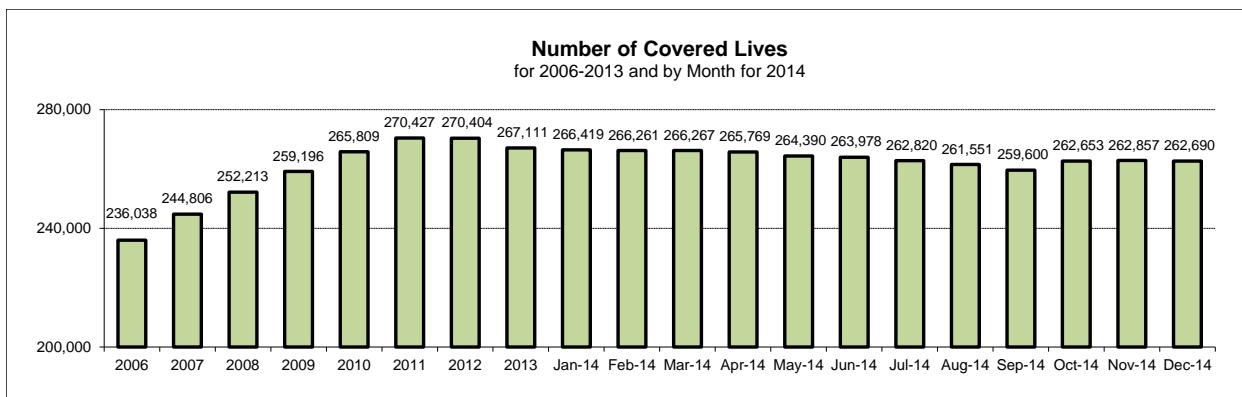
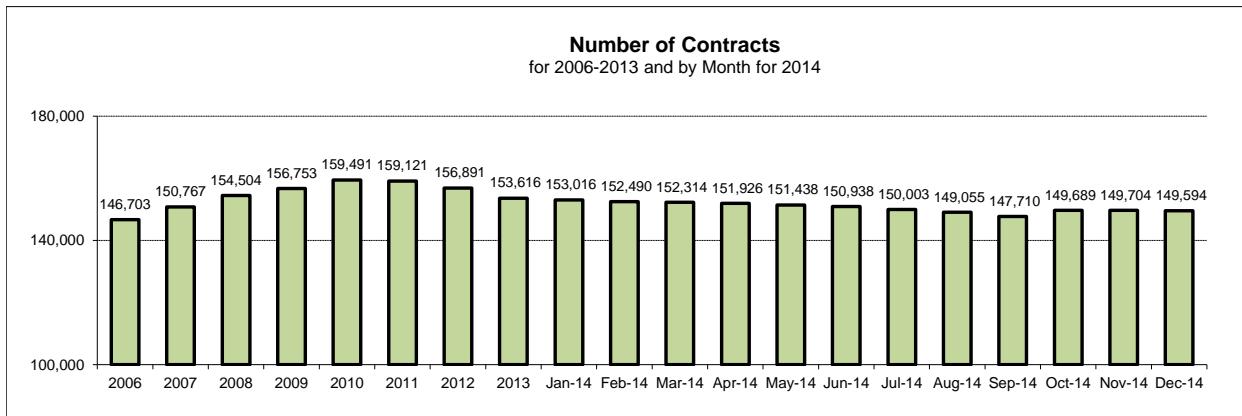
1 501 The plan year 2014 balance includes EERP funds transferred from the 2512 fund in the amount of \$85,687,320.76.

500 Per HB 265 plan year balances for 2006, 2007, 2008, and 2009 as of December 31, 2011, and all subsequent balances from those plan years were transferred to Plan Year 2010.

130 Per HB 265 plan year balances for 2006, 2007, 2008, and 2009 as of December 31, 2011, and all subsequent balances from those plan years were transferred to Plan Year 2010.

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Commonwealth of Kentucky

Kentucky Employees' Health Plan

**Actuarial Reserve Study
December 31, 2014**

Aon Hewitt
One Piedmont Center
3565 Piedmont Road, N.E.
Atlanta, Georgia 30305

February 2015

Commonwealth of Kentucky

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EXECUTIVE SUMMARY

Aon Hewitt has conducted an actuarial valuation of the incurred, but not paid, claims as of December 31, 2014, for the medical and prescription drug benefits provided by Kentucky Employees' Health Plan (KEHP) and administered through Humana and Express Scripts (ESI).

The results show a projected total reserve of approximately \$117.2 million. This figure includes \$9.1 million for administrative fee liability and \$5.2 million as an explicit provision for adverse experience. Claims that have been processed and paid by Humana and ESI, and invoiced to KEHP but not yet paid are excluded from these actuarial estimates, though this may represent an additional liability outside the scope of this actuarial review. The estimates provided also exclude unallocated amounts, which are believed to be immaterial to the Plan.

The details of the Unpaid Claim Reserve are shown in separate exhibits for Medical, Pharmacy, CDHP Health Reimbursement Arrangement (HRA) and the Waiver Credit HRA.

The traditional actuarial loss developmental method and Bornhuetter-Ferguson method were the basis of our calculation. The loss development uses historical paid claims information by incurred date. This method is consistent with reserve calculations within the industry, and best reflects the impact on claim payment patterns and accounts for the cyclical nature of the Plan's claims.

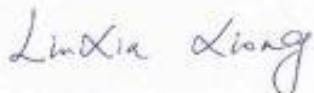
Also included in this report are the actual Rx rebates from January 1, 2012 to June 30, 2014 and the estimated Rx rebate from July 1, 2014 to December 31, 2014.

The results mentioned above are contingent upon future events. Consequently, actual results will differ from projected results. These deviations may be material. KEHP staff should monitor emerging experience and take appropriate actions as required.

ACTUARIAL CERTIFICATION
STATEMENT OF OPINION

Aon Hewitt has been retained by the Commonwealth of Kentucky to study the actuarial reserves for incurred but not paid claims as of December 31, 2014, for the medical and prescription drug benefits provided by Kentucky Employees' Health Plan and administered through Humana and ESI. I am employed by Aon Hewitt. I am a Member of the Society of Actuaries and am qualified by education and experience to make the statements of actuarial opinion contained herein.

In performing our reserve study, we have relied upon reports and information provided by Truven and The Commonwealth of Kentucky. We have not audited this data beyond general tests for reasonableness. The results are our best estimate of incurred but unpaid claims with explicit margins for adverse deviation. The techniques and methodology used are reasonable and in accordance with generally accepted actuarial principles and practice.

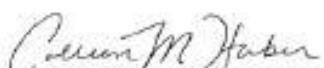


LinXia Xiong, FSA, MAAA
Assistant Vice President

February 20, 2015

Date

Professionally Peer Reviewed By:



Colleen M. Huber, FSA, MAAA
Vice President

February 20, 2015

Date

DATA AND ASSUMPTIONS

We used monthly enrollment and incurred and paid claim data provided by Truven. Transactional and eligibility data was provided by KEHP. The reports identified claims paid from July 1, 2011 through December 31, 2014. Humana has confirmed that the claims data provided are net of any claims reversals that have occurred. Therefore, the unpaid claim liability estimates contained in this report are also net of expected claims reversals.

No adjustment for interest was used in this analysis. An administrative expense load for processing medical claims run-out is based on the terms of the current contract with Humana, which states that KEHP will pay \$18.87 per employee for three months upon contract termination. For prescription drug claims a load of 5.0% was added to the reserve for processing run-out claims. These administrative expense loads are shown separately from the unpaid claims liability and will be realized upon contract termination.

An 8.5% annual trend was used for both medical and prescription drugs. This is consistent with emerging plan experience.

METHODOLOGY

The unpaid claim liability (UCL), also called the incurred but not reported (IBNR) reserve, at a specified date is essentially the estimated claims incurred up to that date less the claims that have been (incurred and) paid to that date. Since the incurred and paid claims are known, the UCL is easily determined once the incurred claims have been estimated.

The traditional loss development method uses historical claim payment patterns to develop completion factors that are used to estimate incurred claims. The claims incurred in a given month and paid by the end of the experience period are divided by the completion factor to estimate the incurred claims for that month. The UCL for that month is subsequently determined by subtracting the known incurred and paid claims from the estimated incurred claims. The total UCL is merely the sum of all the appropriate monthly UCL estimates.

This method is relatively easy to understand and is effective when the historical claim payment patterns are deemed to be stable enough to estimate current/future claim payment patterns and when several months of claim payments (run-out) after the incurred month are available. When the run-out for any month is limited, this month is called immature and the associated completion factor is significantly less than one. The resulting incurred claim estimate is unstable. Consequently, a secondary method has traditionally been used to estimate the immature months.

The secondary method for health claims is often an average of historical incurred claims adjusted for claim trend and enrollment between the historical period and the time of interest. One of the shortcomings of this secondary method is that the available claim payment information for the month being estimated is not used. Another problem is that the line of demarcation between mature months and immature months is as much art as science.

The Bornhuetter-Ferguson Method (BFM) addresses both of these issues by blending the loss development method and the secondary method. The BFM uses the available incurred and paid data and the expected UCL developed from the secondary method to estimate incurred claims. This method generally provides a more stable estimate than the pure loss development method, a more responsive estimate than the secondary method, and a reasonable technique for blending the results of both methods.

Using the BFM with claims paid through December 31, 2014, the resulting UCL for December 31, 2014 was approximately \$103.0 million. An administrative expense load for processing medical claims run-out is based on the terms of the current contract with Humana, which states that KEHP will pay \$18.87 per employee for three months upon contract termination. For prescription drug claims a load of 5.0% was added to the reserve for processing run-out claims. These administrative expense loads are shown separately from the unpaid claims liability and will be realized upon contract termination. In addition, an explicit margin for adverse deviation of 5.0% of claims unpaid at December 31, 2014 has been used.

RESULTS

The result of our reserve analysis shows the following components of our December 31, 2014 reserve for the Kentucky Employees' Health Plan.

Exhibit 1

Kentucky Employees' Health Plan Terminal Liability Calculation as of December 31, 2014				
	Unpaid Claims Liability as of December 31, 2014	Margin (%)	Administrative Fees for Processing Runout Claims	Total IBNR Reserve (Rounded to Nearest \$1,000)
Medical	\$91,718,927	\$4,585,946	\$8,875,995	\$105,181,000
Pharmacy	\$3,739,707	\$186,985	\$186,985	\$4,114,000
CDHP HRA	\$3,555,307	\$177,765	\$0	\$3,733,000
Waiver HRA	\$3,988,950	\$199,447	\$0	\$4,188,000
Grand Total	\$103,002,890	\$5,150,144	\$9,062,980	\$117,216,000

* Claims that have been processed and paid by Humana and ESI, and invoiced to KEHP but not yet paid are excluded from these actuarial estimates, though this may represent an additional liability outside the scope of this actuarial review. The estimates provided also exclude unallocated amounts, which are believed to be immaterial to the Plan.

"An administrative expense load for processing medical claims run-out is based on the terms of the current contract with Humana, which states that KEHP will pay \$18.87 per employee for three months upon contract termination. For prescription drug claims a load of 5.0% was added to the reserve for processing run-out claims. These administrative expense loads are shown separately from the unpaid claims liability and will be realized upon contract termination.

Exhibit 2a
Kentucky Employees' Health Plan
Medical and Pharmacy
Terminal Liability Calculation as of December 31, 2014

Month	Enrollment	Estimated Incurred Claims	Completion Factor	Actual Paid	Total Unpaid Claim Reserve
Jan-12	158,732	\$119,968,176	1.000	\$119,968,176	\$0
Feb-12	158,412	\$119,526,364	1.000	\$119,526,364	\$0
Mar-12	158,493	\$129,220,253	1.000	\$129,220,253	\$0
Apr-12	158,287	\$122,098,963	1.000	\$122,098,963	\$0
May-12	158,084	\$130,038,815	1.000	\$130,038,815	\$0
Jun-12	157,675	\$130,482,767	1.000	\$130,482,767	\$0
Jul-12	156,016	\$131,666,151	1.000	\$131,666,151	\$0
Aug-12	154,981	\$131,914,984	1.000	\$131,914,984	\$0
Sep-12	153,626	\$118,183,325	1.000	\$118,183,325	\$0
Oct-12	156,004	\$134,358,344	1.000	\$134,358,344	\$0
Nov-12	155,955	\$130,517,659	1.000	\$130,517,659	\$0
Dec-12	155,993	\$133,874,125	1.000	\$133,874,125	\$0
Jan-13	155,432	\$122,573,865	1.001	\$122,664,631	(\$90,766)
Feb-13	154,776	\$115,176,995	1.001	\$115,278,394	(\$101,399)
Mar-13	154,776	\$121,418,791	1.001	\$121,539,442	(\$120,651)
Apr-13	154,589	\$123,052,280	1.001	\$123,206,347	(\$154,067)
May-13	154,341	\$126,846,118	1.002	\$127,042,948	(\$196,829)
Jun-13	153,837	\$129,610,686	1.002	\$129,821,848	(\$211,162)
Jul-13	153,100	\$136,104,636	1.001	\$136,308,001	(\$203,366)
Aug-13	152,456	\$124,560,326	1.001	\$124,737,696	(\$177,371)
Sep-13	151,155	\$121,543,090	1.001	\$121,700,499	(\$157,409)
Oct-13	152,923	\$141,268,455	1.001	\$141,461,302	(\$192,846)
Nov-13	152,896	\$129,336,579	1.001	\$129,526,624	(\$190,045)
Dec-13	152,635	\$147,476,660	1.002	\$147,749,956	(\$273,296)
Jan-14	152,999	\$94,857,783	1.002	\$95,025,473	(\$167,690)
Feb-14	152,486	\$94,708,018	1.002	\$94,851,980	(\$143,962)
Mar-14	152,308	\$107,567,185	1.002	\$107,734,855	(\$167,671)
Apr-14	151,917	\$110,882,578	1.001	\$110,992,821	(\$110,243)
May-14	151,438	\$109,970,081	1.000	\$110,000,115	(\$30,034)
Jun-14	150,938	\$118,489,743	0.999	\$118,326,301	\$163,442
Jul-14	150,003	\$125,547,801	0.995	\$124,955,091	\$592,709
Aug-14	149,055	\$116,904,782	0.986	\$115,300,479	\$1,604,302
Sep-14	147,710	\$120,715,606	0.970	\$117,039,763	\$3,675,843
Oct-14	149,689	\$134,978,057	0.935	\$126,243,456	\$8,734,601
Nov-14	149,704	\$123,891,793	0.854	\$105,860,560	\$18,031,233
Dec-14	149,594	\$142,131,675	0.540	\$76,786,364	\$65,345,310
Total		\$4,471,463,509		\$4,376,004,875	\$95,458,633

Exhibit 2b
Kentucky Employees' Health Plan
Medical
Terminal Liability Calculation as of December 31, 2014

Month	Enrollment	Estimated Incurred Claims	Completion Factor	Actual Paid	Total Unpaid Claim Reserve
Jan-12	158,732	91,930,071	1.000	91,930,071	\$0
Feb-12	158,412	91,970,065	1.000	91,970,065	\$0
Mar-12	158,493	100,117,612	1.000	100,117,612	\$0
Apr-12	158,287	94,105,508	1.000	94,105,508	\$0
May-12	158,084	100,346,273	1.000	100,346,273	\$0
Jun-12	157,675	101,894,460	1.000	101,894,460	\$0
Jul-12	156,016	102,494,213	1.000	102,494,213	\$0
Aug-12	154,981	102,187,979	1.000	102,187,979	\$0
Sep-12	153,626	91,022,954	1.000	91,022,954	\$0
Oct-12	156,004	104,199,574	1.000	104,199,574	\$0
Nov-12	155,955	101,457,778	1.000	101,457,778	\$0
Dec-12	155,993	103,285,702	1.000	103,285,702	\$0
Jan-13	155,432	93,376,536	1.001	93,461,021	(\$84,485)
Feb-13	154,776	88,476,993	1.001	88,572,679	(\$95,686)
Mar-13	154,776	93,395,587	1.001	93,510,327	(\$114,740)
Apr-13	154,589	94,511,071	1.002	94,659,179	(\$148,108)
May-13	154,341	97,976,100	1.002	98,166,933	(\$190,833)
Jun-13	153,837	102,446,064	1.002	102,651,622	(\$205,558)
Jul-13	153,100	106,835,592	1.002	107,032,947	(\$197,355)
Aug-13	152,456	95,460,298	1.002	95,631,745	(\$171,447)
Sep-13	151,155	93,916,425	1.002	94,068,354	(\$151,929)
Oct-13	152,923	109,982,525	1.002	110,169,303	(\$186,778)
Nov-13	152,896	101,596,071	1.002	101,780,830	(\$184,759)
Dec-13	152,635	114,804,116	1.002	115,071,247	(\$267,131)
Jan-14	152,999	74,749,701	1.003	74,940,811	(\$191,110)
Feb-14	152,486	73,385,807	1.002	73,555,036	(\$169,229)
Mar-14	152,308	82,801,220	1.002	83,001,642	(\$200,422)
Apr-14	151,917	85,344,851	1.002	85,490,094	(\$145,244)
May-14	151,438	83,078,858	1.001	83,159,365	(\$80,507)
Jun-14	150,938	90,722,720	0.999	90,613,854	\$108,866
Jul-14	150,003	96,718,547	0.994	96,185,628	\$532,918
Aug-14	149,055	90,083,144	0.983	88,534,654	\$1,548,491
Sep-14	147,710	92,204,789	0.961	88,591,070	\$3,613,719
Oct-14	149,689	104,953,067	0.917	96,283,744	\$8,669,323
Nov-14	149,704	96,385,799	0.814	78,418,158	\$17,967,641
Dec-14	149,594	108,031,861	0.426	45,968,573	\$62,063,289
Total		\$3,456,249,933		\$3,364,531,006	\$91,718,927

Exhibit 2c
Kentucky Employees' Health Plan
Pharmacy
Terminal Liability Calculation as of December 31, 2014

Month	Enrollment	Estimated Incurred Claims	Completion Factor	Actual Paid	Total Unpaid Claim Reserve
Jan-12	158,732	28,038,105	1.000	28,038,105	\$0
Feb-12	158,412	27,556,299	1.000	27,556,299	\$0
Mar-12	158,493	29,102,641	1.000	29,102,641	\$0
Apr-12	158,287	27,993,455	1.000	27,993,455	\$0
May-12	158,084	29,692,542	1.000	29,692,542	\$0
Jun-12	157,675	28,588,308	1.000	28,588,308	\$0
Jul-12	156,016	29,171,938	1.000	29,171,938	\$0
Aug-12	154,981	29,727,005	1.000	29,727,005	\$0
Sep-12	153,626	27,160,371	1.000	27,160,371	\$0
Oct-12	156,004	30,158,770	1.000	30,158,770	\$0
Nov-12	155,955	29,059,880	1.000	29,059,880	\$0
Dec-12	155,993	30,588,424	1.000	30,588,424	\$0
Jan-13	155,432	29,197,329	1.000	29,203,609	(36,281)
Feb-13	154,776	26,700,002	1.000	26,705,715	(35,713)
Mar-13	154,776	28,023,204	1.000	28,029,115	(35,911)
Apr-13	154,589	28,541,209	1.000	28,547,168	(35,959)
May-13	154,341	28,870,018	1.000	28,876,015	(35,997)
Jun-13	153,837	27,164,622	1.000	27,170,226	(35,604)
Jul-13	153,100	29,269,044	1.000	29,275,054	(36,010)
Aug-13	152,456	29,100,028	1.000	29,105,951	(35,924)
Sep-13	151,155	27,626,665	1.000	27,632,145	(35,480)
Oct-13	152,923	31,285,930	1.000	31,291,998	(36,068)
Nov-13	152,896	27,740,508	1.000	27,745,795	(35,286)
Dec-13	152,635	32,672,543	1.000	32,678,709	(36,165)
Jan-14	152,999	20,108,082	0.999	20,084,662	\$23,420
Feb-14	152,486	21,322,211	0.999	21,296,944	\$25,267
Mar-14	152,308	24,765,965	0.999	24,733,214	\$32,751
Apr-14	151,917	25,537,727	0.999	25,502,727	\$35,001
May-14	151,438	26,891,223	0.998	26,840,750	\$50,473
Jun-14	150,938	27,767,023	0.998	27,712,447	\$54,576
Jul-14	150,003	28,829,254	0.998	28,769,463	\$59,791
Aug-14	149,055	26,821,638	0.998	26,765,826	\$55,812
Sep-14	147,710	28,510,817	0.998	28,448,693	\$62,124
Oct-14	149,689	30,024,990	0.998	29,959,712	\$65,278
Nov-14	149,704	27,505,994	0.998	27,442,402	\$63,592
Dec-14	149,594	34,099,813	0.904	30,817,792	\$3,282,022
Total		\$1,015,213,576		\$1,011,473,869	\$3,739,707

Exhibit 3

Kentucky Employees' Health Plan
Terminal Liability Calculation as of December 31, 2014
Health Reimbursement Arrangements

CDHP HRA				
Period	Paid To Date	Completion Factor	Total Incurred	Unpaid Claim Reserve
Jan-Mar 2012	\$4,144,993	100.0%	\$4,144,993	\$0
Apr-Jun 2012	\$4,476,593	100.0%	\$4,476,593	\$0
Jul-Sep 2012	\$4,144,993	100.0%	\$4,144,993	\$0
Oct-Dec 2012	\$3,813,394	100.0%	\$3,813,394	\$0
Jan-Mar 2013	\$5,547,390	100.0%	\$5,534,948	\$0
Apr-Jun 2013	\$4,814,713	100.0%	\$4,803,940	(\$10,773)
Jul-Sep 2013	\$3,573,052	100.2%	\$3,565,209	(\$7,843)
Oct-Dec 2013	\$3,175,289	99.9%	\$3,177,674	\$2,385
Jan-Mar 2014	\$11,471,736	92.2%	\$12,446,409	\$974,674
Apr-Jun 2014	\$9,959,145	91.7%	\$10,861,320	\$902,175
Jul-Sep 2014	\$7,482,986	90.9%	\$8,234,097	\$751,111
Oct-Dec 2014	\$6,443,213	87.2%	\$7,386,792	\$943,578
Total	\$69,047,498		\$72,590,363	\$3,555,307

Waiver HRA				
Plan Year	Paid To Date	Completion Factor	Total Incurred	Unpaid Claim Reserve
2012	\$42,319,578	100.0%	\$42,319,578	\$0
2013	\$41,571,660	100.1%	\$41,511,849	(\$59,811)
2014	\$38,782,070	90.5%	\$42,830,830	\$4,048,760
Total	\$122,673,307		\$126,662,257	\$3,988,950

Exhibit 4

Kentucky Employees' Health Plan
Rx Rebates as of December 31, 2014

Plan Year	Rebate Amount	
Q1 2012	\$7,612,408	Actual
Q2 2012	\$7,940,053	Actual
Q3 2012	\$8,588,953	Actual
Q4 2012	\$9,127,891	Actual
Q1 2013	\$9,021,551	Actual
Q2 2013	\$8,496,374	Actual
Q3 2013	\$9,798,340	Actual
Q4 2013	\$10,439,237	Actual
Q1 2014	\$10,974,643	Actual
Q2 2014	\$11,648,161	Actual
Q3 2014	\$11,053,891	Estimate
Q4 2014	\$11,429,169	Estimate

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HumanaHealth Clinical Update

Kentucky Employees' Health Plan (KEHP)

Report for: 01/01/2014 - 12/31/2014

This report provides a high-level view of KEHP's key demographic indicators, clinical program participation rates, utilization management requests, acute case management reviews, and Humana Health Alerts activity during the reporting period.

Demographics

	Current
Average Number of Members	264,095
Average Population Age	37.5

Humana works to control your health care costs by offering programs to help members effectively manage their conditions, make better use of the health care system, and get the most value from the benefits you provide.

Clinical Programs

	Total Eligible	Participating During Period	% Eligible Participating
Total	30,533	23,846	78.1%
Epicodic Care Management	6,982	5,319	76.2%
Nurse Support for Complex Conditions	20,120	16,268	80.8%
Maternity (Humanabeginnings)	3,428	2,259	65.9%

- **Epicodic Care Management:** Nurses provide post-discharge follow up and ongoing case management after hospitalization. For babies in the neonatal intensive care unit, nurses provide care coordination. Members undergoing transplants or bariatric surgery can work with a specialized case manager.
- **Nurse Support for Complex Conditions:** Specialized nurses support members with complex conditions, including cancer, coronary artery disease (CAD) and diabetes.
- **Maternity (Humanabeginnings):** Nurses offer prenatal education for expectant mothers.

	Participating During Period
Why Weight KY*	364
Alliance for a Healthier Generation*	195
Integrated Medical-Behavioral Health (Humana Achieve)	1,607
Behavioral Health Care Management (Intensive Case Management)	26

- **Why Weight KY and Alliance for a Healthier Generation:** Nurses provide weight management support for adults and children.
- **Integrated Medical-Behavioral Health (Humana Achieve):** Behavioral health specialists offer proactive outreach and engagement to support members experiencing coexisting medical, behavioral and mental health issues.
- **Behavioral Health Care Management (Intensive Case Management):** Clinical advisors offer support to high utilizers of inpatient care - severely and persistently mentally ill members.

*Participants are also included in the total count for Nurse Support for Complex Conditions.

Utilization Management

	Authorization Requests	Approval Rate
Total	168,078	94.3%
Inpatient	17,817	99.1%
Outpatient	150,261	93.7%

- **Utilization Management:** Preauthorization is required for all non-emergent hospital admissions, inpatient services, and some outpatient services. This section shows the number of authorizations for inpatient and outpatient services, as well as the approval rate for these authorizations.

Acute Case Management

	Reviews
Total	11,871

- **Acute Case Management:** Case managers review cases and perform concurrent review and discharge planning during a member's hospitalization.
- **Humana Health Alerts:** Health Alerts help to identify gaps-in-care and drug safety issues and encourage routine preventive care for members. Alerts are used by Humana Clinicians, Network Providers, and Customer Care when interacting with members.

Humana Health Alerts

	Qualified	Alerts Generated	Alerts Closed	% Charged	% Compliant	Alerts (Per 1000)	Peer Alerts (Per 1000)
Total by Alert Type	342,439	217,068	71,089	33%	57%	822	1,011
Gap in care	130,294	89,758	22,438	29%	49%	240	562
Preventive	212,145	127,310	48,351	38%	62%	482	449



**KEHP Wellness Services Report
2014**
Prepared by: Tracie Meyer and Jala Miller

KEHP Service	1st quarter ending totals	2nd quarter ending totals	3rd quarter ending totals	4th quarter ending totals
HumanaVitality HA	79,261	136,465	131,824	134,648
HumanaVitality Blue Level	128,358	37,563	37,649	42,344
HumanaVitality Bronze Level	134,312	218,680	210,376	206,957
HumanaVitality Silver Level	2,674	6,058	7,763	10,069
HumanaVitality Gold Level	147	734	1,022	1,295
HumanaVitality Platinum Level	54	427	994	1,736
Health Coaching New Members	216	196	65	135
Health Coaching Active	465	464	345	364
Biometric Screenings	8,673	15,570	16,741	20,382

Humana. *Quarterly Performance Guarantee Report Card*

Contract Begin Date Contract End Date:
1/1/2014 12/31/2014

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Metric Reporting Type	Definition	Performance Criteria	Penalty	1Q	2Q	3Q	4Q	Annual
<i>Account Management</i>								
Account Management Satisfaction	Client Specific	Humana acknowledges that its Account Management team must be responsive to the needs of our customers if Humana is to earn and sustain their trust. Therefore, Humana will perform annually a brief account management satisfaction survey to be completed by designated members of the client's benefits staff.	Overall account management satisfaction score of 3 or higher.	Reporting Only	Annually	Annually	Annually	Annually
Data Analysis and Reporting Requirements	Client Specific	Wellness Reports shall be delivered timely and with accurate data analysis provided to Client on a quarterly and annual basis, including monthly activity reports. Reports to be provided on a quarterly and annual basis no later than the mutually agreed upon date.	Refer to Definition	Reporting Only	Met	Met	Met	Met
Voice of the Customer Reporting	Client Specific	Voice of the Customer reporting will be made available to the Commonwealth for the 2014 plan year.	Refer to Definition	Reporting Only	Met	Met	Met	Did not meet

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<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>	<i>Annual</i>	
<i>Claims Processing</i>									
Clean Claim Turnaround - 30 Calendar Days	Client Specific	Humana agrees to a cycle time of 98% within 30 calendar days. Cycle time is measured from the date a clean claim is received to the date it is processed. "Processed" means paid or denied without requiring additional information from an external source.	98% within 30 calendar days	88%-97.99% = 1.5% of annual base administrative fee Below 88%-4% of annual base administrative fee	98.1%	97.8%	97.7%	99.8%	98.4%
Financial Accuracy	Client Specific	Humana agrees to a financial accuracy rate of 99.3%. The financial accuracy rate is defined as the percentage of dollars paid correctly. It is calculated by dividing the total claim dollars paid less the absolute value of overpayments and underpayments by the total claim dollars paid.	99.3%	98% - 99.2% = 1.5% of annual base administrative fee 97.99% - 3% of annual base administrative fee Below 97% = 4% of annual base administrative fee	99.30%	99.38%	99.93%	99.96%	99.69%
Overpayment Recovery	Client Specific	Humana will guarantee overpayment collection rates of 70% within 4 months from the time a claim is identified as overpaid and a collection rate of 85% within 12 months from the time a claim is identified as overpaid. All Third (3rd) Party liability cases will be excluded from the measurement. The 4 and 12 months measurements will be an average of 12 months' worth of data and each month individually will not be subject to the guarantee. Quarterly reports will be developed and shared to measure the progress towards the collection guarantee, however reporting of the guarantee result will be provided on an annual basis.	70% within 4 months 85% within 12 months	1.5% of annual base administrative fee	Annually	Annually	Annually	Annually	Annually

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	<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>	<i>Annual</i>
Payment Accuracy	Client Specific	Humana agrees to a payment accuracy rate of 97%. Payment accuracy is defined as the percentage of claims paid correctly. It is calculated by dividing the total number of correctly paid claims by the total number of claims paid.	97%	95.5% - 96.99% = 1.5% of annual base administrative fee Below 95% = 3% of annual base administrative fee	99.33%	99.67%	99.33%	99.83%	99.54%
Processing Accuracy	Client Specific	Humana agrees to a processing accuracy rate of 97%. Processing accuracy is defined as the percent of claims coded correctly in the system; calculated by dividing the claims audited without processing errors by the total volume of claims audited.	97%	95.5% - 96.99% = 1.5% of annual base administrative fee Below 95% = 3% of annual base administrative fee	99.67%	99.33%	99.33%	99.17%	99.38%

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<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>	<i>Annual</i>
Clinical								
Chronic Programs ROI	Global	Humana agrees that the Nurse Support for Complex Conditions programs will provide a blended Return on Investment of 2.0 to 1. Demographic data and participation rates for use in weighted average of the chronic condition management programs are based upon book-of-business results (aggregate ROI for all programs). Estimated cost avoidance based on actual participation rates and results from Humana's Econometric Outcomes Analysis Model (a model validated through studies by an external third party). Results will be reported annually.	Refer to Definition	.5% of clinical fee	Annually	Annually	Annually	Annually
Identified Member Engagement	Client Specific	Engage at least 60% of the total members identified and called by a Bariatric, Case Management, Humanabeginnings, Neonatal Case Management, Personal Nurse, Transplant, and Chronic Condition Management nurse in aggregate. Results will be reported annually.	Refer to Definition	.5% of clinical fee	Annually	Annually	Annually	Annually
Improvement on Key Clinical Indicators	Client Specific	Report on the screenings and medication adherence compliance rates of KEHP population in the cardiovascular, diabetes and respiratory categories as defined by Humana Health Alerts. Report for the calendar year 2014. Results will be reported annually.	Refer to Definition	Reporting Only	Annually	Annually	Annually	Annually
Pre-Admission Reviews	Client Specific	Humana agrees that 99% of pre-admission reviews and outpatient testing reviews are completed in two (2) business days of initial contact. Results will be reported quarterly	99% completed within 2 business days of initial	2% of annual base administrative fee	99.7%	99.8%	99.7%	99.9%
Risk Profile Improvement	Client Specific	Report on Humana's proprietary severity score metric, which predicts members' future health care costs. Report on the scores of the KEHP population for 2014. Results will be reported annually.	Refer to Definition	Reporting Only	Annually	Annually	Annually	Annually
Utilization Rates (Hospital)	Client Specific	Maintain mitigable inpatient admission rate in 2014 based on the agreement to improve the percent of mitigable inpatient admissions by a minimum of 5% from baseline (defined as the 12 months before program initiation, calendar year 2012) in 2013 as measured by claims. Results will be reported annually.	Refer to Definition	.5% of clinical fee	Annually	Annually	Annually	Annually

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<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>	<i>Annual</i>
<i>Customer Service</i>								
Abandonment Rate	Client Specific	Humana agrees to an abandonment rate of 5%. Abandonment rate is defined as the percent of callers that ended the call prior to reaching a customer service representative.	5% 5.01% - 7.99% = 2% of annual base administrative fee 8% or Higher = 3% of annual base administrative fee	2.7%	4.7%	1.8%	1.7%	2.7%
Call Quality	Client Specific	Humana agrees to a 95% call quality based on the Commonwealth results for the Customer Service Team.	95% 2% of annual base administrative fee	96.85%	97.27%	97.21%	97.07%	97.11%
First Call Resolution	Client Specific	Humana will agree to offer a first call resolution guarantee with a goal of 90% of all calls resolved within 45 days based on the Commonwealth's results.	90% 2% of annual base administrative fee	95.6%	94.8%	96.0%	96.10%	95.50%

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<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>	<i>Annual</i>
<i>HumanaVitality</i>								
Incentive Management	Global	99% of results from self-reported incentivized activity will be loaded and rewarded based on type of submission: Online - Between 24-48 Hours or Fax - 5 Business Days. The 2014 plan year will establish the baseline for audit purposes.	Refer to Definition Reporting Only	Met	Met	Met	Met	Met
Online Portal Availability	Global	Contractor will provide Web Portal availability of at least 99%, excluding maintenance hours and will be based on Humana.com availability with quarterly reporting.	99% 5% of base HumanaVitality Administrative Fee	99.8%	99.8%	99.81%	99.86%	99.8%
Program Participant Satisfaction with Program	Global	A minimum of 90% of respondents to the member satisfaction survey report satisfaction with program; based on Annual Net Promoter Scores (NPS) based on aggregate response and reported quarterly.	Refer to Definition Reporting Only	36.01%	41.87%	43.08%	31.49%	38.11%
Trend Guarantee	Client Specific	Humana has agreed to offer The Commonwealth of Kentucky the HumanaVitality Trend Guarantee. The Trend Guarantee language has been provided in separate document due to the complexity of the language. The guarantee is included in this document for tracking purposes only.	Refer to Definition Maximum of 10% of base HumanaVitality Administrative Fee	Annually	Annually	Annually	Annually	Annually

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	<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>	<i>Annual</i>
<i>Implementation</i>									
Eligibility - Discrepancy Reporting	Client Specific	Humana agrees that "discrepancies" will be reported within 5 business days. A "discrepancy" is a data element that is submitted on a customer file that does not match what Humana has on the eligibility platform, i.e. date of birth. All discrepancies are reported back to the client or their designated vendor via secured email within 5 business days.	Within 5 business days	2% of annual base administrative fee	5	5	5	5	5
ID Card Issuance - Ongoing	Client Specific	97% mailed within 14 calendar days of data availability contingent upon receiving "clean" enrollment data. "Clean" enrollment is defined as needing no additional information from the member or group.	97% within 14 calendar days	96%-96.99%=>2% of annual base administrative fee 94.5%-95.99%=>3% of annual base administrative fee Below 94.5%=>4% of annual base administrative fee	99.45%	99.87%	99.98%	99.82%	98.48%
ID Card Issuance - Open Enrollment (Automated)	Client Specific	Humana will agree that 100% of ID card will be mailed 10 calendar days prior to the groups effective date contingent upon receiving "clean" enrollment data. "Clean" enrollment is defined as needing no additional information from the member or the group.	100% mailed 10 calendar days prior to effective date	98%-100%=>None 95%-97.99%=>2% of annual base administrative fee 93.5%-94.99%=>3% of annual base administrative fee Below 93.5%=>4% of annual base administrative fee	Annually	Annually	Annually	Annually	100%

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<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>	<i>Annual</i>
<i>Miscellaneous</i>								
Claims Data Warehouse Support	Client Specific	Consistent and accurate data reported on or before the 11th business day of each month, for the prior months claims. (Truven)	By 11th business day of following month	\$25 per contract per business day late (maximum of 25% of quarterly administrative fees per quarter)	Met	Met	Met	Met
<i>SPAA - Claims Processing</i>								
Claim Turnaround - 10 Calendar Days (SPAA)	Client Specific	Humana agrees to a cycle time of 95% within 10 calendar days. Cycle time is measured from the date a paper claim is received to the date it is processed.	95% within 10 calendar days	\$100,000	99.57%	99.54%	99.53%	92.40%
Financial Accuracy (SPAA)	Client Specific	Humana agrees to a financial accuracy rate of 99.3%. The financial accuracy rate is defined as the percentage of dollars paid correctly. It is calculated by dividing the total claim dollars paid less the absolute value of overpayments and underpayments by total claim dollars paid.	99.3%	\$50,000	100%	99.81%	100%	100%
Processing Accuracy (SPAA)	Client Specific	Humana agrees to a processing accuracy rate of 98%. Processing accuracy is defined as the percent of claims coded correctly in the system; calculated by dividing the claims audited without processing errors by the total volume of claims audited.	98%	\$50,000	100%	100%	99.92%	99.92%

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<i>Metric Reporting Type</i>	<i>Definition</i>	<i>Performance Criteria</i>	<i>Penalty</i>	<i>1Q</i>	<i>2Q</i>	<i>3Q</i>	<i>4Q</i>	<i>Annual</i>
<i>SPAA - Customer Service</i>								
Abandonment Rate (SPAA)	Client Specific	Humana agrees to an abandonment rate of 5%. Abandonment rate is defined as the percent of callers that ended the call prior to reaching a customer service representative.	5%	\$50,000	3.10%	2.17%	1.23%	1.50% 2.10%
<i>SPAA - Customer Service</i>								
Call Quality	Global	Humana agrees to a 95% call quality based on the global results of the SPAA Team.	95%	\$25,000	95.42%	97.37%	97.74%	97.20% 96.93%
First Call Resolution	Global	SPAA will agree to offer a first call resolution guarantee with a goal of 90% within 2 days to be reported at the global level.	90%	Reporting Only	95.67%	94.8%	96.0%	96.10% 95.64%

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